

*The Solicitors' Journal*, 25th February, 1928.

PRICE ONE SHILLING.

# The Solicitors' Journal

and Weekly Reporter.

---

VOLUME LXXI.

1927.

JANUARY to DECEMBER, 1927.

---

OHIO STATE  
UNIVERSITY

LONDON :

PUBLISHED AT THE OFFICES OF THE SOLICITORS' JOURNAL,  
29 BREAMS BUILDINGS, E.C.4.

—  
1927.

A  
A  
A  
A  
A  
A  
A  
A  
A  
Ar  
Ar  
Ar  
As  
Av  
Av  
Ba  
    5  
Ba  
Ba  
Be  
    8  
Be  
    to  
Bet  
Bed  
*Bid*  
Bill  
Bill  
Ble  
Brit  
Brig  
Bro  
Bro  
Bus  
Car  
Cari  
Cent  
Cert  
    13  
Cert  
*Cert*  
Chan  
Chan  
Chan  
“CH”  
Chris  
    59  
Chur  
Chiv  
Civil  
Civil  
Comm  
Ev  
    53  
Comp  
Comp  
    95  
Com  
Com  
Ye  
Conn  
Conc  
Di  
Cond

# GENERAL INDEX.

## CURRENT TOPICS.

- A Death Duty Hardship, 149.  
Adoption of Children Act: Persons Liable to Contribute to Support of Infant, 918.  
Adventurers and False Pretences, 26.  
Advertisements under The Moneylenders Acts, 971.  
Agency of Necessity, 376.  
Alien's Alleged Beach Landing, 715.  
Aliens: Onus of Proof of Nationality, 766.  
Alteration of Memorandum, 988.  
Amendment of Trade Union Law, 278.  
American Law Reports, 700.  
Amount of Maintenance under Affiliation Order, 855.  
An Elective Judiciary, 237.  
An Immoral Agreement, 65.  
An Important Divorce Practice Point, 902, 969.  
An Osteopath's Fees, 396.  
Appeals in Stated Cases, 181.  
Arm of the Law is shortened, The, 610.  
Arrangement of Papers, 478.  
Arrest for being Drunk in Charge of a Mechanically-propelled Vehicle, 278.  
Assurance, The Contract of, 569.  
Award for Invention, Tax on, 592.  
Award of Damages against Co-respondent: Adultery, 640.  
  
Bank Cashing Cheque after Closing Hour, 530.  
Bank Customer and his Pass Book, A, 416.  
Bank's "Customer": Who is? 258.  
Barratry, 715.  
Bench and Bar at Westminster Abbey Service, The, 813.  
Benefit of Professional Footballer: Liability to Tax, 656.  
Betting Duty, The, 87.  
Betting on Greyhounds, 853.  
Bidding for the Wrong Lot, 218.  
Billiard Rooms on Sunday, 626.  
Bills Drawn by Receiver for Debenture-holders, 700.  
Bleak House and the Lay Litigant, 2.  
British Legion Appeal Fund, The, 869.  
Brixton Bye-Election Case, The, 969.  
Broadcasting and Copyright, 750.  
Brougham, Lord, French Tribute to, 2.  
Business Names Act Test Case, 290.  
  
Careless Utterance, 954.  
Carriage of Goods by Sea, 298, 498.  
Censured Shipmaster, 953.  
Certificate of Insurance Differing from Policy, 130.  
Certifying the Insane, 549.  
Certiorari and Prohibition, 954.  
Change of Name, 435.  
Channel Hoax, The, 814.  
Channel, Sir Arthur, 987.  
"Chequelets," 475, 609.  
"Children of the Marriage," 988.  
Christmas Carols, 934.  
Church Bells, Removal of, Without Faculty, 592.  
Chivalry in the Divorce Court, 163.  
Civil Servants Right to Pensions, 2.  
Civility of Police, 26.  
Comment on Failure of Prisoners to give Evidence, 970.  
Committing Magistrate as Witness at Trial, 590.  
Companies and Acts of their Officials, 129.  
Companies Register, The, and Land Charges, 955.  
Compound Interest for 500 Years, 716.  
Computation of Profits of Trade where Three Years' Average not Applicable, 306.  
Concurrent Jurisdiction in Divorce, 903.  
Concurrent Jurisdiction in Wrongful Dismissal, 954.  
Conducting to Adultery, 766.  
  
Co-operative Societies and Gifts for Political Purposes, 550.  
Conspiracy to Defeat Justice, 851.  
Contracts of Domestic Service, 766.  
Contributory Negligence in Criminal Offences, 854.  
Coroner's Act, The, 371.  
Corroboration of Police Evidence, 149.  
Costs against Poor Persons, 854.  
Costs in Moneylenders' Actions, 609.  
Court and Undeclared Prisoners, The, 886.  
County Court, Jurisdiction of, 592.  
Craving for New Laws, The, 733.  
Criminal Law Classic, A, 297.  
Crown Bound by Statute, 669.  
Crown Proceedings in Police Courts, 315.  
Custody of Children, The, 237.  
  
Damages for Nervous Shock, 655.  
Debt Collecting Agencies and Solicitors, 237.  
Declarations against Government Departments, Actions for, 656.  
Declaration of Legitimation in Divorce Proceedings, 436.  
Decontrolled Houses and Notice to Quit, 970.  
Deduction of Pension Payable under Contributory Pensions Act, 1925, 416.  
Detention or Arrest, 610.  
Detention without Charge, 257.  
Detinue in Police Courts, 885.  
Dictaphone and Telegraphone in Evidence, The, 217.  
"Dictionary of National Biography" on Lawyers, 886.  
Dighton Pollock, Mr., 197.  
Direction as to Costs in Non-Jury Actions, 887.  
Directors and their Voting, 258.  
Dishonour among Thieves, 609.  
Dispensing with Co-respondent, 750.  
"Dispute"? What is a, 238.  
Divorce: Parties under Same Roof, 66.  
Divorce Practice, 971.  
Disappearance of Mrs. Christie, 1.  
Disclosure of Insurance to Jury, 356.  
Discretion in Divorce Cases, 130.  
Distinguished Draughtsman, A, 316.  
Divorce Petition: Service on Minor, 457.  
Doctor's Bills and Barrister's Fees, 109.  
Drunk "in charge" of a Mechanically-propelled Vehicle, 376.  
  
Earnest Women Magistrates, 834.  
Easter Cause Lists, 335.  
Effect of Liquidation on Recovery of Damages, 640.  
Englishman in an American Boat, An, 794.  
"Escheat," 478.  
Errant Golf Ball Again, The, 148.  
Evidence, Forcing Accused to give, 592.  
Expedition of Work in Chancery Division, 933.  
Extinguishment of Manorial Incidents, 731.  
  
False Pretences by Cheque, 971.  
Fairs and Mercantile Law, 238.  
Fatal Accidents Acts: Deduction of Pension Contributions from Compensation, 416.  
Feeble-minded Offenders, 749.  
First Wedding of The Duke of Marlborough, 1.  
Footballer as Workman, A, 814.  
Footprints and Crime, 1001.  
Foreign Bill, English Acceptor's Liability for, 258.  
Foreign Corporations as English Landowners, 869.  
Foreign Decree of Nullity, 458.  
Forfeiture on Marriage with "a Blood Relation," 887.  
Fraser, The late Mr. Justice, 569.  
Frequent "Occasional" Licences, 953.  
Fortum usus, 88.  
Futile Cross-examination, 987.  
  
Garden Rights of a Lodger, 655.  
Goodwill under Deed of Assignment, 670.  
Great Canadian Law Library, A, 793.  
Great Lawyer Gourmât, A, 715.  
  
Hearing Appeals to Quarter Sessions with a Jury, 918.  
Hearing of Petitions under Legitimacy Act *in camera*, 869.  
Herbert Stephen, Sir, on Lord Halsbury, 886.  
Hilary Term: Cause List, 25.  
Homicide—Abatement of Inquest, 130.  
"Hospital," What is a, 918.  
Host's responsibility for Guest's Behaviour, 655.  
Hot Water: Asking for it, 164.  
  
Identification Parade, 669.  
Illegal Festive Decorations, 969.  
Impersonal Payees, 197.  
Inclusion of Documents in Cases for Privy Council, 87.  
Income Tax, Form II, 436.  
Indemnity Clause, Construction of, 639.  
Inefficient Silencers, 934.  
Interpretation Act, 1889, and Modern Statutes, The, 970.  
  
Judges, Debate on the Appointment of, 933.  
Judges, Increase in Number of, 933.  
Judges, The New, 985.  
Judges' "Trials" in the Court of Session, 278.  
Judicial Discretion in Divorce, 869.  
Judicial Episode, A: No Cheques taken, 734.  
Judicial Heredity, 699.  
Judicial Promotion in England and Scotland, 813.  
Jury Incidents, Other, 278.  
Jury of Less than Twelve, A, 988.  
Justice's Clerks and Notes of Evidence, 814.  
  
Landed Estates as Limited Companies, 218.  
Law Courts, Opening of, 792.  
Law in Liverpool University, 953.  
Law Journal, The: A Correction, 854.  
Law or Fact, 355.  
Law Reviewing, An American Critic on, 570.  
Law Society's Report, The, 530.  
Lawyers and Gratuitous Services, 901.  
Legal Humourists, 66.  
Legality of Betting on Greyhound Racing, 765.  
Legal Procedure in England and America: Reform of, 25.  
Legitimacy Act, 1926: Hearing of Petitions *in camera*, 734.  
Legitimacy Act, 1926: Procedure "in Legitimacy Declarations, 592.  
Liability of Modern Innkeepers, 395.  
Licensing Moneylenders, 794.  
Life Disqualification for Motor Licence, 45, 46.  
Liverpool Emergency and the Veto on Smoking, 970.  
Liverpool Law Society Centenary, 765.  
Lock-outs, 530.  
Local Authorities (Banks) Bill, The, 181.  
Local Government Franchise, The, 182.  
Lord Chief Justice and "The Law Merchant," The, 917.  
Lord Justice of Appeal, The, 793.  
Lump Sum Payment into Court, 989.  
Lyon King of Arms, 66.  
  
Magistrates: Appointment of, 655.  
Making Criminals Pay, 314.  
Marine Insurance: No Stamped Policy, 871.  
Marshall Hall, Sir E., K.C., 163.  
Master's Liability for his Servant's Torts, Acts, A, 315.  
Matrimonial Down Pans, 498.  
Medical Conferences, 626.  
Michaelmas Cause Lists, 793.

- Middle Temple and The United States, The, 733.  
 Mind Affected by the Fraud, The, 794.  
 Minor Offenders and the Dock, 415.  
 Miscellaneous Gaming, 853.  
 Mississippi and The Thames, The, 356.  
 Moneylenders Act, Recourse for Relief under, to County Court, 610.  
 Moneylenders Act, The: Applications by Pawnbrokers, 932.  
 Motor Car Parking Spaces, 988.  
 Motor Car, The, a Cause and Means of Crime, 477.  
 Motorist Drunk? When is a, 625.  
 Motorists: Manslaughter by, 163.  
 Motor Hooting, 639.  
 Motor Licence Illegible, 2.  
 Motor Noises, 647, 685.  
 Motor Police, 66.  
 Mr. Justice McCaig's Address, 497.  
 Mr. Justice Wright's Lecture, 497.
- Negligence, Liability of Architect for, 935.  
 "Newly-born Child," 902.  
 Norman French, 733.  
 Not Proven, 149.
- Obstruction, "Unnecessary," 570.  
 Obtaining Credit by Fraud: Elements of Offence, 704.  
 Obtaining Credit by Fraud: Evidence of Similar Transactions, 396.  
 Offences on the High Seas: An Important American Decision, 834.  
 Official Referees, 355.  
 Omnibus Speed, 414, 416.  
 Operations and the Patient's Consent, 110.  
 Our Silver Currency, 871.  
 Outlawries and Select Vestries, 182.  
 Owen v. Viscount Rothermere, 148.
- Particulars on Application to Review Workmen's Compensation Payments, 316.  
 Passports, 685.  
 Passports, British, Who are Entitled to, 685.  
 Peers at the Bar, 699.  
 Perjury in Police Courts, 903.  
 Personal Representative: Sale without Concurrence of Children, 140.  
 Petition of Right, The, 814.  
 Petrol Pumps and Young Persons, 902.  
 Photographs in Evidence, 197.  
 Plying for Hire, 870.  
 Points in Practice, 375.  
 Police and Bail, 314.  
 Policemen as Experts in Drunkenness, 197.  
 Poor Litigants, Aid for, 654.  
 Poplar Surcharge Fiasco, The, 497.  
 Poplar Surcharge, The, 148.  
 Possibility of Bias, 396.  
 Power of Executor to Grant Leases, 955.  
 Power to Declare Dissolution of a Company Void, 376.  
 Pretending to be a Constable, 902.  
 Presumption of Survivorship, The, 550, 834.  
 Primogeniture and Entailed Estates in America, 163.  
 Prisoner, Interrogation of, 686.  
 Problem of Merciful Death, A, 833.  
 Problems of Life and Death, 919.  
 Proceedings against Foreigners, 436.  
 Proceedings against Public Officers, 46.  
 Proceedings before Court of Referees under Employment Insurance Act, 1920: Whether Privileged, 478.  
 "Professional Juries," The Lord Chief Justice and, 766.  
 Professional Jurymen, 749.  
 Professional Privilege for Doctors, 886.  
 Proof of Foreign Marriage, 833.  
 Prosecution of Corporations, 871.  
 Protection of Constables in Execution of Warrant, 164.  
 Public Trustee, The: Annual Report, 550.  
 "Publicity": Mr. Justice Eve on, 425.  
 Pupil: Whether a Workman within the Workmen's Compensation Act, 316.
- Quashing a Coroner's Inquisition, 833.
- Rating and Valuation Act, 1925: Effect of Repeals, 87.  
 Rating of Church Halls, 335.  
 Rating of Football Ground, 375.  
 Ready-money Bets, Tax on, 626.  
 Real and Ostensible Defendants, 715.  
 Receipt of Documents by former Office as Agent, 478.  
 Recovery of Money paid by Mistake, 416.  
 Recovery of Unemployment Insurance Contributions, 458.  
 Reducing the Charge, 886.  
 Reference by Home Secretary to Court of Criminal Appeal, 315.  
 Reform of Legal Procedure, 25.  
 Refusal to Enforce a Maintenance Order, 870.  
 Relevancy of Averments, Decisions on, 686.  
 Remittal of Moneylenders' Actions to County Court, 238.  
 Reports of Divorce Cases, 716.  
 Research in Law, 765.  
 Retrospective Effect of Motor Licence, 217.  
 Rights of an Unborn Child, The, 217.  
 Right of the Road, The, 337.  
 Right to a Special Jury, The, 198.  
 Right to be Executed, 887.  
 Right to Serve Sentence, 750.  
 "Riotous," 297.  
 Royal Titles, 26.
- Sale of "dud" Firearms, 934.  
 Sale of Poisons, 903.  
 Satisfaction of Rates by Imprisonment, 46.  
 Schoolmaster's Right to Correct Pupil, 854.  
 Set-off against Calls for Shares, 550.  
 Sheriff Courts and Legal Officers (Scotland) Bill, 934.  
 Shorthand Writers in Police Courts, 393, 396.  
 Should Magistrates have Power to Award Alimony, 988.  
 Sierra Leone Slavery Judgment, 747.  
 Simony and Common Sense, 109.  
 Slater Case, The, 886.  
 Small Bills and Cheques, 435.  
 Solicitation to the Annoyance, 549.  
 Solicitor and Client, 569.  
 Solicitors and Gratuitous Services, 917.  
 Solicitors Bill, The, 181.  
 Stamps on Conveyances of Crown Lands, 477.  
 Statements "Made at the Time," 887.  
 Stating a Case on Refusal to Commit for Trial, 497.  
 "Streets" in Public Health Act, 1875, 854.  
 Strict Proof and Due Preparation, 700.  
 Style of Lord Mayor, The, 639.  
 Summary Offences, Aiders and Abettors in, 298.  
 Sunday; Billiard Rooms on, 626.  
 Suicides and Inquests "in Camera," 336.
- Tax Debtors, Release of, from Prison, 570.  
 Tax on Ready Money Bets, 626.  
 Territorial Jurisdiction of County Courts, 955.  
 Testator's Destructive Mandate, 918.  
 Third Party Risks, 886.  
 Tips to Servants Retained by their Masters, 919.  
 Titles of Honour, 110.  
 Tom Tiddler's Land, 901.  
 Too Hasty Conclusions, 278.  
 Totalisator, The, 853.  
 Trade Combinations, 625.  
 Trades Unions and Trade Disputes Act, 1927: Alleged Wrongful Dismissal, 952.  
 Trade Unions, Contributions by, to Trade Union Congress, 88.  
 Treatment of Private Patients in Poor Law Hospital, 129.  
 Trees Adjoining a Highway, 45.  
 Trial of Corporations, The, 66.  
 Trial Marriages, 855.  
 Trial of Moneylenders' Actions in Short Cause List, 182.  
 Trustees and Profits out of Trust, 335.  
 Trust for Sale: Equitable Interests, 54.  
 Two Witnesses, 971.
- Underselling, 917.  
 Unpaid Calls on Shares in English Company by German National, 434.
- Unpunctual Trains, 110.  
 "Unwritten Law," The, 257.  
 Use of Force against Escaping Prisoner, 354.
- Vacating a Deed of Inrolment by Clergyman, 257.  
 Valiant Beggar, The, 988.  
 Vexatious Actions, 855.
- Want of Due Diligence and Unseaworthiness, 529.  
 Warranty of Seaworthiness, 197.  
 Waste of Magistrates' Time, 814.  
 Welsh in the Welsh Courts, 699.  
 What is a "Judicial Proceeding," 46.  
 What is "Port"? 854.  
 When is a Motorist Drunk? 625.  
 Wife's Income from Reversionary Interests, 670.  
 Wife's Security for Costs of Appeal from Justices, 834.  
 Wild Bird Law, 830.  
 Willfully Neglecting Police Signals, 237.  
 Will, A Long Lost, 457.  
 Withdrawing Warrant of Apprehension, 734.  
 Workmen's Compensation Act, 1925, 669.  
 Workmen's Compensation: Offer of Work with Condition, 686.  
 Workmen's Compensation: Particulars on Reviews of Payments, 355.  
 Work of the Autumn Session, 853.

## LEADING ARTICLES.

- Abatement of Public Nuisances, The, 114.  
 Actor to perform, Implies Agreement to allow, 612.  
 Administration of Drugs under Direct Personal Supervision, 10.  
 Ancient Lights, 966.  
 Arbitration, Report of Committee on Law of, 459.  
 Arbitration, The Statute of Limitations and, 479.  
 Arcos Raid, The, 398.  
 Arrestment on the Dependence, 508.  
 Auction (Bidding Agreements) Bill, 702.
- Bank Cheques, The Use and Abuse of, 837.  
 Blackmailers and the Law, 437.  
 Blood Relation: Defeasance of vested estate on marriage with, 613.  
 British Commitments under the covenant of The League, 836.  
 Bull, Right. Hon. Sir William, M.P., 343.
- Case Law, 993.  
 Cases falling within Order III, Rule 6, 36, 57.  
 Christmas Appeal, A, 983.  
 Civil Liabilities arising from Crime, 551, 571, 572, 573.  
 Coercion; Compulsion and, 7.  
 Comments on *Rex v. Dunkley*, 111.  
 Commercial Law and Equitable Principles, 49.  
 Commissions of Sewers, 511, 554, 575, 576.  
 Conflict of Laws in relation to Contracts of Sale, 657.  
 Companies Bill, The, 337.  
 Compulsion and Coercion, 7.  
 Coroners Amendment Act, 1926, The, 381.  
 County Courts: Jurisdiction of to try action for recovery of gifts in contemplation of marriage, 627.  
 Courts, The, of Scotland: Trial and Verdict, 6.  
 Coward, Mr. Cecil, A., LL.D., 770.  
 Criminal Law and Procedure (English): Effect of Great War on, 593.  
 Criminal Records, 200, 220.  
 Crown as Litigant, The: Its Position in Scotland: A Comparison, 379.
- Death Duties: Aggregation, 873.  
 Death Duties, 149, 199, 219, 239.  
 Death Duties: Need for Reform: Instances of Hardships: Suggestions for Revision, 280.



# GENERAL INDEX.

v

- Defeasance of Vested Estate on marriage with Blood Relation, 612.  
 Defence of Common Employment, The, 89.  
 Deposits on Sale of Land: Position of Vendor and Purchaser, 346, 362.  
 Diplomatic Privileges and Immunities, 553.  
 Discretion as to Costs in Moneylenders' Actions, 401.  
 Doctrine of Ostensible Authority, The, 718.  
 Double Commissions, 835.  
 Drugs, Administration of, under Direct Personal Supervision, 10.  
 Duty of an Estate Agent, 320.
- Employment: Implied Agreement to Allow Employer to Perform, 420.  
 Employer's Power to Delegate Duty of Supplying Proper Appliances, 89.  
 Enforcement of Foreign Judgments, 920, 936, 957.  
 Evidence in Criminal Cases, 111.  
 Evidence of Similar Acts, 380.
- Family Law: The Chaos of our, 816.  
 Foreign Assignments of English Contracts, 815.  
 Foreign Decrees of Nullity: When valid in Great Britain, 772.
- Goods bought in contemplation of Re-Sale, 818.
- Harnett v. Fisher*, 462.  
 Highway Law, Some Points of, 4, 27, 48, 69, 90, 112, 131, 151, 167, 184.  
 Hire Purchase Agreements: Lien of third parties, 735.  
 Humours of Law Reporting, 687.
- "Ignorantia Juris Non Excusat," 613.  
 Illegal Excess Cargo, 919.  
 "Immoral Purposes," 905.  
 Implied Agreement to Allow Actor to perform, 612.  
 Implied Agreement: To Allow Employé to Perform Agreement, 420.  
 Income Tax and Residence, 239.  
 Income Tax: Cricketer's Benefit Match, 421.  
 Income Tax: Penalties of Evasion, 68.  
 Inconspicuous Conditions in Printed Contracts, 751.  
 Insurance Law: Practical Points on, 889.  
 International Bonds in the German and French Jurisdiction, 573, 574.
- Judgment in the "Lotus" case, The, 770.  
 Judicial Committee of the Privy Council and Unity of Law in the Empire, The, 268.  
 Judicial Committee of the Privy Council and Unity of Law in the Empire, The, 205, 228, 248, 291.
- Landlord and Tenant Bill, The, 282, 301.  
 Land Registry, Report of, 482.  
 Last of "Fleet Notes," The, 972.  
 Law in Fiction, The, 717.  
 Law of Libel Amendment, 222.  
 Law Relating to Smoke Abatement, The, 442.  
 Law Journal, The, on "Port Wine," 904.  
 Legal Consequences of the Break with Russia, The, 504.  
 Legal Individuality of a Branch Bank, The, 872.  
 Legitimacy Act, The, 9.  
 Libel on the Dead, Law of, 133.  
 Lord Birkenhead's Acts: A Retrospect, 337.
- Marine Insurance: The Doctrine of Proximate Cause, 505.  
 Marine Insurance: War Risks at Sea, 531.  
 Master's Liability for Wrongful Acts of his Servant, 91.  
 Matrimonial Jurisdiction of Justices: Recent Cases, 421.  
 Matrimonial Jurisdiction of Justices, 70, 94.  
 Matrimonial Jurisdiction of Justices: Time Limit for Adultery, 220.  
 Merchandise Marks Act, 1926, The, 168.
- Merchant Shipping Act: Load Line Submerged, 535.  
 Middle Temple Sundials, The, 643.  
 Modern Criminal Legislation, 4, 5, 28.  
 Molesting: The Charge of, 735.  
 Money for Nothing, 939.  
 Moneylenders Bill, The, 240, 284, 318.  
 Moneylender: What is the Authorised Name of A, 956.  
 Motor Car Insurance Claims, 262.  
 Munford, Mrs., The Case of, 888.
- New Laws, The, 534.
- Offences Punishable on Summary Conviction: Trial by Quarter Sessions of, 888.  
 Oscar Slater: The Case of, 671.
- Payment of Alimony *pendente lite* to Guilty Wife, 92.  
 Perpetuities and Pensions, 702.  
 Personal Supervision, Administration of Drugs under Direct, 10.  
 Points of Procedure arising under Order XIV, 36, 57.  
 Police Evidence and the Public, 795.  
 Poor Persons Cases, Costs in, 574.  
 Poor Persons Divorce—History and Procedure, 767, 796.  
 "Port" and Politics, 904.  
 Private Street Works, 260, 281, 299, 317, 337, 378, 399, 418, 438.  
 Privilege of Counsel, A, 183.  
 Problems of Expulsion, Some, 134, 185, 219, 242.  
 Problem of Merciful Death, A, 856.  
 Procedure at Public Inquiries, 113, 132.  
 Proceedings by and against the Crown: Report of Committee, 358.  
 Proof of Previous Convictions, 441.  
 Proposal for New Great Seal, The, 242.  
 Property settled under a Power prior to Bankruptcy, 259.
- Railway Company's liability for Hand Luggage, 597.  
 Recovery of Damages against Insured Bankrupt, 461.  
 Recovery of gifts in contemplation of marriage, 627.  
 Registration of Mortgages and Charges, The, 223.  
 Reimbursement of Relief to Seamen's Families, 462.  
 Report of Committee on Law of Arbitration, 459.  
 Representative Actions and Unincorporated Associations, 611.  
 Residence Enforced on Probation, 261.  
 Restoration of Life and other Interests, The, 769.  
 "Riotous or Indecent," 474.  
 Roman Catholic Relief Act, 1926, The, 400.
- Sale of Food (Weights & Measures) Act, 1926, The, 321.  
 Scheldt and Dutch-Belgian Treaty, 509, 536.  
 Scotland, The Courts of: Trial and Verdict, 6; Courts of Summary Jurisdiction, 6; Appeal, 7.  
 Search at 49 Moorgate, The, 308.  
 Sewers and Drains, 642, 720, 737, 752.  
 Sierra Leone Slavery Case, 701.  
 Signature "Per Pro," 856.  
 Some Problems of Expulsion, 460, 481.  
 Spanish Income Tax Bill, The, 280.  
 Speculative Actions: An Evil and a Remedy, 998.  
 Statute of Limitations, The: An Important Decision, 150, 165.  
 Summary of Cases on the Property Acts, 990.  
 Surcharge Powers of a District Auditor, 512.
- Territorial Jurisdiction over Inland Bays: The "Fagernes," 596.  
 Tests for Drunkenness, 166.  
 "The Law, The Advocate and The Judge," 499.
- Town Planning: Legal Aspects of, 341, 358, 379, 419, 440, 479, 554, 574, 575, 627, 641, 658, 673, 921.  
 Trade Disputes Act, 1906: Meaning of Trade Union for Purposes of, 614.  
 Trade Disputes and Trade Unions Bill, The, 340, 357, 377, 397, 417, 437.  
 Trade Union Law: Proposed Reforms, 47, 67.  
 Trade Unions and the Law: Their History and Position, 3.  
 Trade Union: Meaning of, 614.  
 Trial by Quarter Sessions, 888.  
 Turnpike Roads, 4.
- Unemployment Insurance Act, 1920: Employment in Agriculture, 719.  
 Unincorporated Associations: Representative Actions and, 611.
- What is the Authorised Name of a Money-lender?  
 Wigs: Some Notes on Judicial and Bar, 672.  
 Witchcraft and Vagrancy Acts, The, 503, 595, 596.  
 Witness called by the Judge, 687.  
 Workmen's Compensation: Decisions on Dependency, 71.  
 Workmen's Compensation: The Acts of 1923 and 1925, 8.

## CONVEYANCER'S DIARY.

- Accruer of Right to bring Action on Mortgage, Date of, 659, 660.  
 Additional Powers of Trustees for Sale, 344.  
 Administration, Grant of, to Sole Executrix where Minor Interested, 598.  
 A.E.A., 1925 (s. 36): Endorsement of Pre-1926 Deeds, 739.  
 A.E.A., 1925 (s. 36): Statements that no Assent made, 739.  
 Application for Leave to Act as "Trust Corporation," 482.  
 Appropriation by Personal Representatives, 818.
- Bankrupt Trustee: Vesting of Legal Estate in Trustee in Bankruptcy, 629.
- Conveyances to Trustees for Sale on a Purchase, 402.  
 Covenants for Title: Sale by Joint Tenants or Tenants in Common, 818.
- Damages in lieu of Mandatory Injunction, 688.  
 Danger of Use of Word "Appurtenances," 72.  
 Death Duties, 839, 857.  
 Death Duties in respect of Undivided Shares, 302.  
 Death Duties: Land held upon Statutory Trusts: Incidence and Collection of, 858.  
 Death Duties: Persons Accountable, 839.  
 Death Duties: Protection of Purchasers, 858.  
 Death Duties: Raising Money for Payment, 839.  
 Death of Executor before Probate, 958.  
 Devolution of Settled Land on Death of Tenant for Life, 152.  
 Devolution of Trusts and Powers on Personal Representative of last S.L.A. Trustee, 688.
- Endorsements on Pre-1926 Assents, etc., 739.  
 Enforcement of Judgment Debts against Land, 922.
- Grants of Representation to Trustees of Settlement: [S.L.A., 1925], 598.
- Immediate binding Trust for Sale, 798.  
 Immediate binding Trust for Sale: re Parker's Settled Estates, 975.  
 In re Leigh's Settled Estate reconsidered, 360.  
 Investment of Capital Money: Limitation of Choice by Tenant for Life, 382.
- Land held by Partners before 1926: Effect of Vesting Provisions, 754.

Land subject to Family Charge: Procedure on Death of Owner, 576.  
 Law of Property Acts in Relation to Small Properties, The, 28.  
 Lease by Mortgagor and Mortgagee, 721.  
 Legal Estate in Infants' Land after 1st January, 1926, 11.  
 Legislative Interference with Contract, 322.  
 Local Deeds Registries, 514.  
 Local Land Charges Certificates, Charges for, 774, 906.  
 L.P.A., 1925, s. 35: Persons interested for Purposes of, 675.  
 Mortgagee's Power of Leasing, 819.  
 Open Spaces held in Undivided Shares, 940.  
 Personal Representatives' and Trustees' Power of Appropriation, 422.  
 Personal Representatives: Power of Special, to Dispose of "Settled Land," 262.  
 Persons Interested in more than Undivided Half of the Land: L.P.A., 1925, 382.  
 Powers of Personal Representatives, 444.  
 Power of Special Personal Representatives to Dispose of "Settled Land," 224.  
 Pre-1926 Assents and Conveyances by Personal Representatives, 755.  
 Probate to Special Executors, 905.  
 Production of Vesting Deed of Enfranchised Copyholds to Steward, 906.  
 Purchase by Trustees of Interest of Beneficiary, 703.  
 Re Forsey and Hollebone's Contract, 537.  
 Registration of Estate Contracts, 774.  
 Registration of Restrictive Covenants, 136.  
 Representation in respect of "Settled Land": Registrar's Directions, 974.  
 Representation to Land ceasing to be Settled, 891.  
 Restrictive Covenants: Burden and Benefit Annexed to Land, 463.  
 Sale of a Barred Entail without a Vesting Deed, 114.  
 Sale of Equitable Interests, subject to Family Charges, 201.  
 Second Mortgage in Form of Charge as Legal Mortgage, 721.  
 Section 16 of the L.P.A., 1925, 285.  
 Settled Land or Land held upon the Statutory Trusts: L.P.A., 1925, and L.P.(Amend.)A., 1926, 615.  
 S.L.A., 1925, s. 29, 223.  
 Special Power of Personal Representatives to Dispose of "Settled Land," 243.  
 Stamp Duty on Resettlement of Real Estate, 874.  
 Stamps on Compensation Agreements, 50, 285.  
 Suggested Amendments of the Law of Property Acts, 555.  
 Tacking, 643, 721.  
 Tenants in Common subject to Family Charge, 186.  
 Town Planning Resolution not an "Incumbrance," 674.  
 Trusts for Sale: Effect of Decision in Re Ryder and Steadman's Contract, 444.  
 Trust for Sale in Relation to the Curtain Scheme, 343.  
 Vesting of Estates held by Persons in Undivided Shares, 115, 155.  
 Vesting of Legal Estates: Settled Land or Land held on Trust for Sale, 168.  
 Vesting Provisions, where Infants Entitled to Interest in Land before 1926, 10.  
 What Passes by a Conveyance of Land, 94.

## LANDLORD AND TENANT NOTE-BOOK.

Agricultural Holdings Act, 1923: Who is a Landlord? 556.  
 "Alehouse keeper," "Beerhouse keeper," etc.: Breach of Covenant, 224.  
 Breaches of Covenant, 464.  
 Compensation for Disturbance, 115, 136.  
 Construction of Covenant to Insure, 859.  
 Construction of Restrictive Covenant, 202.  
 Construction of Some Repairing Covenants, The, 169.  
 Costs of Preparation of Lease, 615.  
 Covenant to keep Ornamental Waters in Good Order and Condition, 287.  
 Covenant to Cultivate in Husbandlike Manner, 445.  
 Covenant to "keep in good condition," 186.  
 Covenant to Repair: Remedies of Tenant against Landlord, 923.  
 Covenant to use as Private Dwelling only, 704.  
 Date from which Covenants in Lease take Effect, 576, 577.  
 Decontrol: Meaning of "Landlord," 423.  
 Decontrol of Premises where Part Sub-let, 51.  
 Decontrol, 263.  
 Decontrol: Sub-letting of Part of Premises by Tenant, 660.  
 Derogation of Grant, 303.  
 Effect of Consent Orders, 689.  
 Estoppel: Landlord & Tenant, 722, 740.  
 Furnished House: Implied Warranty of Fitness in Letting, 515.  
 Housing Acts: Liability of Landlord for Repair under, 29.  
 Income Tax, Assessment to, of Premises Let in Tenements, 599.  
 Jurisdiction of Justices under Small Tenements Recovery Act, 1838, 153.  
 Key Money and the Rent Acts, 344.  
 Lease, Costs of Preparation of, 615.  
 Liability of Landlord for Non-repair under Housing Act, 29.  
 Licensed Victualler, The Trade of a, 244.  
 Limitation of Principle in Case of Inspection of Premises, 538.  
 Lodging House: Within Rent Acts, 799, 819.  
 Market Garden: What is a, 514.  
 Meaning of "Landlord" for purposes of Decontrol, 402.  
 Meaning of "House," 875.  
 Measure of Damages for Breach of Repairing Covenants, 755.  
 Notice of Disrepair Essential, 29.  
 Notice of Increase of Rent under Rent Acts, 892.  
 Order for Possession: Concealment of Material Facts, 644.  
 Order for Possession for Own Occupation: Misrepresentation, 629.  
 Purchaser in Possession Pending Completion: If a Tenant under Rent Acts, 975.  
 Possession Required under Rent Acts for purpose in Public Interest, 12.  
 Recovery of Possession of Part of a Dwelling-house, 324.  
 Remedies in Respect of Holding Over: Mesne Profits, 940.  
 Rent Acts: Possession of Premises for purpose in Public Interest, 383.  
 Rent Act, 1923: What is a Notice to Quit? 360.

Small Holdings and Allotments Act, 1926, 95.  
 Small Tenements Recovery Act, 1838: Jurisdiction of Justices, 153.  
 Sub-letting by a Statutory Tenant, 999.  
 Surrender by Operation of Law, 72, 958.  
 Unreasonable Withholding of Consent to Assignment, 774.

Waiver of Right to Relief Against Forfeiture, 840.  
 What is a Market Garden? 483.  
 What is "a Notice to Quit" within the Rent Act, 1923? 360.

Yearly Tenant, Liability for Waste, 675.

## COUNTY COURT LETTER.

Damage to Lamp Posts, 929.

Jurisdiction in Companies Winding-up, 959.

Maintenance of Infant, 999.  
 Manufacturers' Liability for Defective Article, 941.

Payment in and Discontinuance, 976.

## PRACTICE POINTS.

Divorce, 935, 969, 971, 989.

## CORRESPONDENCE.

"A Legal Anomaly," Sir A. Cockburn on, 802.  
 Anglo-Canadian Lands (1912) Limited, 538.  
 "Arrestment on the Dependence," 539, 560, 632, 648, 677.  
 Assessed Costs, 155.

Bankers' Draft on Completion, 709, 723.  
 Bench and Bar at Westminster Abbey, The, 844.  
 Booth and Southend-on-Sea Estates Co. (Re), 264.

Careless Utterance, 1001.  
 Cases on the Property Acts, 859.  
 Caution: Re A. W. Laurence, 102.  
 Civil Liabilities arising from Crime, 577, 600.  
 Companies' Bill, The, 366, 403, 879.  
 "Compound Interest for 500 Years," 844.  
 Confiscation, Legal, and The Housing Act, 577, 600.

Consolidated Index, 264.  
 Conveyancer's Notebook, The, 906.  
 Copyholds, 288, 308.  
 Corroboration of Police Evidence, 227.  
 Costs against Poor Persons, 879.  
 County Court Rules and Payment of Fees, 102.  
 Criminal Cases, Refresher Fees in, 690.  
 Criminologist, The, Publication of, 384.

Dashwood v. Dashwood, 906.  
 Death Duties on Undivided Shares in Land, 906.  
 Debentures Filed by Limited Company, 844.  
 Devolution of Settled Land on Death of Tenant for Life, 213.

Early Holborn and the Legal Quarter of London, 600.  
 English Litigants in Court of Session in Scotland, 13.  
 "Europe in the 19th Century," 620.

Finance Act, 1922, s. 20, 227.  
 French Law of Nationality, 690.

Gardener's Tax, The, 690, 777.  
 Gifford v. Dent, 116.

Highway Acts, 116.  
 Housing Act, 1925, and Legal Confiscation of Property, 577, 600.

Income Tax : Claims for Repayment :  
Evidence of Payment, 423.  
Independent Trust for Sale, 450.

Landlord and Tenant Bill, 330.  
Law of Property Act, 1925, s. 16, 227.  
Law Journal, The : A Correction, 879.  
Lead Paint (Protection against Poisoning)  
Act, 54.  
Legal Confiscation of Property : Housing  
Act, 1925, 600, 620.  
Legitimacy Act, 1926 : Legitimacy Declara-  
tion Act, 1858, 190.  
Lessee's Liability for Lessor's Costs, 190.  
L.P.A., 1925, s. 198, 539.  
Liverpool Law Society Centenary, 802.  
Local Land Charges : Excessive Fees, 577,  
620.  
Local Land Charges Rules, Revised, 778.  
London Solicitors' Golfing Society, The, 173.

Moneylenders Act, 1927, The, 879.  
Munford, Mrs., The Case of, 924.

Official Searches, Re, 116.

Parking Motors and The Law of Trespass, 30,  
54, 102.

Patent Law, 253.

"Personal Representative" in S.L.A. 1925,  
102.

Points in Practice, 55, 155, 308, 404.

"Points in Practice," Publication of, 264,  
288.

Poor Law Consolidation Bill, The, 54.

Power of Attorney : Two Donees : Stamping,  
366, 384.

Probate Costs, 190, 252.

Probate Court Fees, 347.

Production of Vesting Deed of Enfranchised  
Copholds to the Steward, 980.

Rabbits and Rooks Bill, 384.

Recent Decisions in the Principal Probate  
Registry, 380.

Refresher Fees in Police Courts, 600.

Registration of Restrictive Covenants, 116,  
173, 190.

Say it with Song, 538.

Scotland Court of Session and English  
Litigants, 13.

Sealed Assent to Devise : Stamp Duty, 307.

Signature "Per Pro," 879, 893.

Simplifying Conveyancing, 155.

Small Houses : Settled Land, 12.

Small Tenements Recovery Act, 1838, The,  
102, 116.

"Some Problems of Expulsion," 173.

Somerset House and a Deceased Person's  
Estate, 102.

Stamp Duty on Leases, 137.

Stamps on Compensation Agreements, 980.

Stamps on Conveyances of Crown Lands, 559.

"Streets" in Public Health Act, 1875, 879.

"The Law, The Advocate and The Judge,"  
517.

Vesting of the Legal Estate in Land before  
the L.P.A., 1925, 174.

Vesting of Legal Estate in Land held in  
Undivided Shares, 190.

Vesting of Legal Estate in Land under The  
Law of Property Act, 1925, 253.

Weekly Digest, 1001.

Yorkshire Registries : Memorandum of  
Equitable : Registration of Satisfaction,  
213.

## OBITUARY.

Adams, Wm., 244.

Barber, Sir W. H., 582.

Brandon, H., K.C., 927.

Brierley, E., 120.

Brown, H. J., 244.

Cole, F. G., 121.

Coleridge, Lord, 709.

Crossman, Alexander, 739.

Décare, I. L., 882.

Dickinson, R., 121.

Droomgoole, Judge, K.C., 121.

Duckworth, G. R. J., 581.

Field, S. R., 187.

Flynn, Judge, E. F., 465.

Fraser, Justice, 582.

Freeman, Col. C. E., 96.

Fulton, Sir Robert F., 823.

Gough, A., 121.

Granger, Judge Sir Thomas, 56.

Henderson, P. M., 560.

Hill, E., 982.

Holmes, A., 581.

Le Breton, C. M., K.C., 560.

Lees, G. F., 581.

Lewis, Sir George, 649.

Marshall-Hall, Sir E., K.C., 174.

Mason, G. P., 696.

Middle Temple Head Porter, 465.

Pryor, C. H., 187.

Read, J. F., 897.

Roberts, H., 823.

Rutherford, Sir William W., 941.

Sharpley, H., 677.

Stevenson, H. G., 897.

Stevens, H. G., 560.

Stokes, G. Lori, 927.

Taylor, H., 121.

Tildesley, R., 582.

Verrall, W. F., 982.

Wallace, G., K.C., 927.

Webber, F. H. E., 661.

Williams, E. A., 763.

Woodley, R. W., 121.

## REVIEWS.

Arthur Curti, *Englands Privat- und  
Handelsrecht*, 676.

British Year Book of International Law, The  
[1927], 723.

Carson's Real Property Statutes [Law], 75.  
Case of Sacco and Vanzetti, The  
[Frankfurter], 876.

Cases on Contract, with Chapters on Special  
Contracts [Rowe], 55.

Compendium of the Law of Torts, A [Fraser],  
203.

Contracts in the Law Courts of Medieval  
England [Henry], 245.

Conveyancer's Notebook, The [Cosway], 823.

Death Duties, The : Estate Legacy and  
Succession [Dymond], 172.

Devolution of Settled Land (with Concise  
Precedents) [Cosway], 617.

Digest of Law of Bills of Exchange, etc.  
[Chalmers], 708.

Digest of Law of England, with reference to  
the Conflict of Laws [Dicey], 445.

Early Holborn and the Legal Quarter of  
London [Williams], 558.

Encyclopedia of the Laws of Scotland, The  
[Dunedin], 120.

Famous Trials of History [Birkenhead], 74.

Fifty Years of Parliament [Asquith], 404.

German Law on Private Insurance, The  
[Sieveking], 893.

Godefroi on the Law of Trusts and Trustees  
[Hanbury], 516.

Guide to Railway Rates Tribunal [Gorst],  
963.

Guide to The Probation Acts and Rules  
[Lindley], 775.

Handbook of The Cambridge Law School,  
863.

History of Contempt of Court, The [Fox],  
723.

History of The English Courts, A [Carter],  
775.

Home Lawyer, The : First Aid in Legal  
Difficulties [Fellows], 926.

Howard Journal, The, 863.

International Law [Birkenhead], 424.

International Private Law or the Conflict of  
Laws [Hibbert], 267.

Introduction to The Law of Scotland [Gloag],  
941.

Key and Elphinstone's Precedents in Convey-  
ancing [Maw & Renshaw], 74, 676.

Land Registration Act, 1925, The (with Rules  
and Orders) [Brickdale and Stewart-  
Wallace], 349.

Law of Building and Engineering Contracts,  
The [Hudson], 137.

Law of Intestate Succession in Scotland  
[Walker], 843.

Law of Practice relating to Letters Patent for  
Inventions, The [Terrell], 202.

Law Relating to Contracts with Local  
Authorities and Protection of Public  
Authorities [Maude], 617.

Law Relating to Moneylenders, The  
[Meston], 963.

Legacy of The Middle Ages, The [Crump and  
Jacob], 722.

Marine Insurance : Doctrine of Proximate  
Cause and Insurance against War Risks at  
Sea [Wright, J.], 722.

Mixed Charities [Withers], 55.

Modern Law of Real Property, The  
[Cheshire], 962.

New Law of Property, The [Topham], 484.

Notable British Trials : Adelaide Bartlett  
[John P. Hall], 928.

Notes on Perusing Titles and on Practical  
Conveyancing [Emmet], 515.

Powers of Attorney [Institute of Secretaries],  
484.

Practical Guide to The Land Charges Act,  
A [Cosway], 723.

Practice before the Comptroller of Patents  
and Designs [Romer], 484.

Private Law Sources and Analogies of Inter-  
national Law [Lauterpacht], 516.

Privy Council [Bentwich], 103.

Publications of The Selden Society, The  
[De Zulueta], 756.

Registrar-General's Statistical Review, The,  
469.

Reminders for Conveyancers [Broughton],  
942.

Restraint of Trade in English Law  
[Sanderson], 469.

Settled Land Grants [Hart and Willan], 580.

Small Holdings and Allotments Acts and  
Acquisition of Land Act, 1919, 908.

South Africa v. England and Australia, 74.

Strahan's Concise Introduction to Convey-  
ancing [Tillard], 617.

Table Talk of John Selden [Pollock], 581.

"The Law, The Advocate and The Judge"  
[McCardie, J.], 661.

The Legacy of The Nine Knights, 998.

Tolley's Handbook of Income Tax [Tolley],  
484.

Tithe Rent Charge, Law Relating to  
[Millard], 580.



Town Planning in Scotland [Whyte], 288.  
 Trade Union Law [Slessor and Baker], 962.  
 Trade Unions and The Law [Henderson], 907.  
 Treatise on Law and Practice of Injunctions [Kerr], 694.  
 Trial of Charles Peace, The [Shore], 74.  
 Trial of H. A. Armstrong, The [Young], 424.

Underhill and Strahan's Principles of Interpretation [Richardson], 907.

Varsity Career, A [Jones], 55.

Wolstenholme and Cherry's Conveyancing Statutes (Vol. II), 708.  
 Workmen's Compensation Acts [Elliot], 267.  
 Workmen's Compensation and Insurance Reports, 539.

Year-Books of Edward II [Turner], 385.  
 York Antwerp Rules, The: Their History and Development [Rudolph], 172.

## SOCIETIES.

American Bar Association, The, 713.

Berks, Bucks, and Oxfordshire Law Society, 1007.  
 Bournemouth Law Society, 637.

Canadian Bar Association, 195, 684.  
 City of London Solicitors' Company, 177, 351, 392, 494.  
 City of London Solicitors' Company: Law of Property Acts Lecture, 16.  
 County Court Registrars, Association of, 274.

Dinner to the Danish Bar, 568.

Gray's Inn, 606, 636.  
 Gray's Inn and Inner Temple, 588.  
 "Gray's Inn" Magazine, 667.  
 Gray's Inn: Moots, 106.  
 Gloucestershire and Wiltshire Incorporated Law Society, 636.

Inner Temple Dinner, 85.  
 International Institute of Public Law, The, 827.  
 International Law Association, 312.

Jewish Jurisprudence, Society for, 636.

Law Association, 588.  
 Law Association: Annual General Court, 454.  
 Law Society, The, 84, 233, 294, 653, 965, 985.  
 Law Society: [A.G.M.], 585, 586, 587, 588.  
 Law Society Examinations: Successful Candidates, 589.  
 Law Society, The: Annual Report, 544, 562.  
 Law Society, The: Final Examination List, 566.  
 Law Society, The: Honours Examination Lists, 333, 635, 636.  
 Law Society, The: School of Law, 38, 178, 311, 712, 866.  
 Law Society's School of Law, The: Honours List, 1004.  
 Law Society, The, Annual Provincial Meeting, 525, 667, 696, 712, 730, 746, 750, 804, 825, 847.  
 Law Society, The: Special General Meeting, 124.  
 Law Society, The: Teaching Staff Reception, 254.  
 Law Student's Debating Society, 275.  
 Legal Training and Industrial Management, 949.  
 Liverpool Incorporated Law Society, 790, 1005.  
 London Solicitors' Golfing Society, The, 808.  
 London University: Faculty of Laws, 606.

Manchester Law Society, 652.  
 Medico-Legal Society, The, 808.

Medico-Legal Society: Joint Meeting with Royal Society of Medicine (Obstetrical Section), 38.  
 Middle Temple, Gift by State of Virginia to, 714, 850.  
 Plymouth Law Society, 1006.

Selden Society, The, 274.  
 Society for Jewish Jurisprudence, 866.  
 Solicitors' Managing Clerks' Association: Festival Dinner, 912.

Plymouth Incorporated Law Society, 58.

Sheffield and District Law Society, 234.  
 Society for Jewish Jurisprudence, 106.  
 Solicitors' Managing Clerks' Association, 36, 38.  
 Solicitors' Law Stationery Society, Limited: Annual Report, 313.  
 Sussex Law Society, 234.

The Solicitors' Managing Clerks' Association, 160.  
 Temple Church, The, 952.

United Law Clerks' Society, The: Anniversary Festival, 312.  
 United Law Society: Annual Dinner, 22.

Wakefield and District Law Society, 234.  
 Wakefield & District Law Students' Society, 275.  
 Worshipful Company of Carpenters, 565.

## PARLIAMENTARY NEWS.

Alternative Vote, The, 930.  
 Avoidance of Taxation, 635.

Bicycle Lights, 949.  
 Bills Dropped, 908.  
 Bona fide Travellers, 908.

Candidate's Election Expenses, 930.  
 Cheaper Taxi Fares, 255.  
 Collection of Estate Duty, 178.  
 Company Lunches, 585.  
 Co-operative Societies and Taxation, 178.  
 Cost of Collecting Betting Tax, 178.  
 Criminal Appeal (Scotland) Bill, 949.

Dangerous Drugs, 585.

Enforcement of the Franchise, 433.  
 Expiring Laws Continuance Bill, 899, 965.

Gates on Highways, 652.

Hire-purchase System Bill, The, 899.  
 Housing Subsidy, The, 908.

Illegal Deportations and Law Fees, 391.  
 Income and Super-tax Payers, 585.  
 Income Tax Simplification, 391.  
 Inland Revenue Appeals, 964.

Landlord and Tenant Bill, 965.  
 Law of Libel in Fiction, 965.  
 Law Officers' Fees, 391.  
 Licensing Laws, 908.

Mental Deficiency Bill, 949, 984.  
 Motor Accident Statistics, 949.

New Judges, 908.  
 Nursing Homes, 984.

Oscar Slater Case, The, 930.

Passports for France, 179.  
 Police (Appeals) Bill, 391.  
 Police Promotion and Arrests, 930.  
 Protection of Wild Birds, 652.

Raids on Night Clubs, 930.  
 Relief from Income Tax, 433.  
 Removal of War Restrictions, 949.  
 Rent Restriction, 178, 296.  
 Road Transport Lighting Bill, The, 965.

Sale of Liquor in Clubs, 635.  
 Smoking in Omnibuses, 178.  
 Solicitation Laws Inquiry, 585.  
 Solicitors' Bill, The, 965.  
 Statute Law Revision, 635, 654.  
 State Lotteries, 925, 965.

Telegraph Rates to the Dominions, 965.

Unemployment Insurance Bill, 585.

## HONOURS AND APPOINTMENTS.

Adams, William E., 393.  
 Addison, Jas., 106, 145.  
 Allcorn, James, 985.  
 Arbon, C. H., 667.  
 Asher, A. G. G., 475.  
 Ashton, Herbert, 985.  
 Ashworth, E. H., 951.  
 Auckland, Dudley, 809.

Baines, W. H., 950.  
 Bankes, Sir John Eldon, 986.  
 Barclay, Thomas, Sir, 683.  
 Barnes, T. J., 475.  
 Beatty, Kenneth James, Sir, 637, 697.  
 Beazley, H. L., 234.  
 Bellot, Hugh, Dr., 689.  
 Bennett, P. R., 899.  
 Betteson, E. J., 216.  
 Blair, A. W., 1008.  
 Bluck, A. W., 475.  
 Bone, T. C., 607.  
 Bonner, G. A., 475.  
 Booth, Robert, 126.  
 Brown, C. H., K.C., 915.  
 Brown, H. A., 59.  
 Brown, W. H. T., 951.  
 Brooke, W. S., 809, 827.  
 Bullock, W., 985.  
 Bull, Sir William, 851.  
 Bushe, H. G., 475.  
 Byers, C. C., 967.

Campion, Bernard, K.C., 667.  
 Capper, H. W., 697.  
 Carter, J. W., 1008.  
 Cassels, J. D., K.C., 234.  
 Cautley, Sir Henry S., K.C., M.P., 809.  
 Chand, Bakshi Tek, 106, 145.  
 Charteris, The Hon. Evan, K.C., 747.  
 Cherry, Sir Benjamin L., 899.  
 Chevalier, Arthur E., 951.  
 Chipps, R., 731.  
 Clegg, Ernest H., 567.  
 Clode, W. B., K.C., 950.  
 Clucas, G. F., 475.  
 Collins, J. T., 475.  
 Collins, Stephen O. Henn, 589.  
 Coombs, W. W., 475.  
 County Court Appointments, 589.  
 Courthorpe-Munroe, Sir Harry, 624.  
 Crawford, A., K.C., 731.  
 Cromie, A. A., 1008.

Danbury, Horace, 967.  
 David, A. J., K.C., 234.  
 Davidson, N. G., 475.  
 Davies, Joseph, 275.  
 De Freitas, Anthony, 126, 475.  
 Deighton, T. H., 764.  
 Doran, J. H., 624.  
 Driberg, A. H. A., K.C., 809.  
 Ducloss, J. A., 1008.  
 Dummett, R. E., 931.  
 Dyer, C. E., K.C., 455.

Eastham, Tom, K.C., 889.  
 Easton, H. A., 950.  
 Ebbelwhite, E. A., 747.  
 Ezra, D. E. D., 475.

Fawcett, Justice C. G. H., 475.  
Fisher, Sir Stanley, 145.  
Forster, T. E., 475.  
Fraser, J. H. R., 475.  
Fraser, John, 883.  
Friend, L. M., 59.  
Froude, A., 475.

Gasking, E. W. T., 951.  
Gathé, V. R. M., 85.  
Gilchrist, W. L., 1008.  
Gilfillan, E., 683.  
Gosling, Reginald L., 607.  
Grace, John, 985.  
Greaves-Lord, Walter, K.C., M.P., 42.  
Grove, P. T., 393.  
Guile, J. F., 951.

Haldane, J. R., 967.  
Hall, Lancelot E., 731.  
Hansell, E. W., K.C., 352.  
Harris, J. H., 624, 713.  
Harston, T. B., 413.  
Heap, G. M., 475.  
Heap, Walter, 352.  
Herbert, W. de Bracy, 234.  
Hey, H. A. E., 624, 697.  
Hilbery, G. M., 667.  
Hirst, John, 985.  
Holland, E. L., 475.  
Hope, J. K., 792.  
Hulbert, Chas., Master, 42.  
Hull, L. B., 713.  
Hunt, Joseph, 967.  
Hunt, Sir John, 607.

Jackson, G. H. B., 985.  
Jacobs, S., 683.  
Jayewardene, Don A. St. V., K.C., 126.  
Jennings, Cecil F. J., 697.  
Johnson, Karen, Miss, 713.  
Johnson, T. G., 475.  
Jones, R. H., 683.  
Jones, Trevor, 106.  
Joy, H. H., K.C., 915.

Keens, Thomas, 433.  
Keeton, G. W., 567.  
Kennette, Aspley, 624.  
Kershaw, Judge J. Felix, 126.  
King, E. E., 809.  
King, Harvey, 589.  
Kinross, Right Hon. Lord, 931.  
Knox, Sir Adrian, 567.

Laing, Dr. James, N., 899.  
Lang, W. P., 883.  
Langley, F. O., 951.  
Leman, Percy, 1008.  
Liddell, H. C., 475.  
Liddell, Sir F. F., K.C.B., 915.  
Logan, E. R., 179.  
Lort-Williams, J. R., K.C., 967.  
Lumley, C. W., 475.

Macdonnell, Sir P. J., 145.  
MacGregor, A. D. A., 899.  
Mackenzie, Daniel, 713.  
Mackenzie, J. L., 713.  
Mackenzie, K. J. Muir, 792.  
Macpherson, T. S., 985.  
Martin, C. J., 475.  
Martineau, Judge A. E., 145.  
Mathew, Theobald, 667.  
McCarty, W. L., 126.  
McDonnell, M. F. J., 126.  
McKenna, Harold, 567.  
McIntyre, G. S., 951.  
Merriman, F. B., K.C., 950.  
Monckton, Lancelot R. S., 809.  
Mond, Sir Alfred Moritz, M.P., 393.  
Moran, Clarence G., 461.  
Morris, Harold Spencer, K.C., 42.  
Morris, T. E., 883.  
Murphy, J. J., 683.

Nayar, Chettur Madhavan, 275.  
Nettleton, Sir S. C. K. F., 126.  
Neville, R. I. N., 475.  
Newman, Cyril J., 294.

Oliver, David T., 195.  
O'Meara, D. V., 126.  
Oppenheimer, A. M., 475.  
Og, J. W., 371.  
O'Shaughnessey, The Right Hon. T. L., K.C., 42.

Parker, Harold, 1008.  
Parkin, W. L., 731.  
Parry, Judge E. A., 475.  
Percival, J. H., 475.  
Petrides, P. B., 126.  
Phillimore, Right Hon. Lord, 950.  
Phillips, Chas. K., 931.  
Pollock, Robert F., 624.  
Poole, John, 371.  
Powell, G. A., C.B.E., 42.  
Prichard, John, 475.  
Priestley, A., 809.  
Priestley, Joseph C., K.C., D.L., 42.  
Pritchard, Herbert William, K.C., 653.  
Prosser, John, 475.  
Pugh, Cyril H. W., 713.

Rae, Jas. Stanley, 589.  
Raine, Walter, 475.  
Reading, Marquess of, 931.  
Reid, David Douglas, 667.  
Richardson, Thomas, 589.  
Richmond, L., 475.  
Ricketts, G. W., 624.  
Robbin, J. H. S., 475.  
Roberts, Chas. N., 697.  
Rogers, A. J., 1008.  
Rowlatt, Mr. Justice, 931.  
Ryall, F., 747.

Sahay, Kulwant, 985.  
Samacraft, W., 792.  
Sankey, Herbert S., 475.  
Schuster, Sir Claude, K.C.B., C.V.O., K.C., 42.  
Schroeder, Walter, Sir, K.B.E., 713.  
Scott, Sir Leslie F., P.C., K.C., 42.  
Segar, Robert, 567.  
Sellar, L. M., 713.  
Shaw, J. H., 475.  
Simmons, Sir Percy C., K.C.V.O., 352.  
Simon, Sir John, K.C.V.O., 883.  
Simpson, J. W., 106.  
Sinha, Lord, 413.  
Slim, H. C., 567.  
Smeathman, L. F., 883.  
Solomon, Saul, K.C., 683.  
Spencer, E. D., 667.  
Stenhouse, David, 667.  
Stevens, F. G., 567.  
Stockdale, J. H., 624.  
Suhrawardy, Justice Z. R. Z., 475.  
Sudlow, John, 951.  
Sumner, Baron, The Right Hon. J. A., G.C.B., 42.

Taylor, A. L., 126.  
Tek Chand, Judge Bakshi, 145.  
Terrell, Courtenay, 914.  
Tha, U. Po, 475.  
Thom, A. S., 883.  
Tibbitts, John, 234.  
Tufce, Harold, 637.  
Turner, A. R. J., 607.

Vernon, W. E., 433.

Wallace, W. R., 475.  
Warden, Stanley C., 235.  
Warden, Leonard, 589.  
Watkins, Abraham, 475.  
Watson, L. G., 697.  
Whittingham, W. W., 747.  
Wild, Sir Ernest E., K.C., 637.  
Wilkinson, J. L., 179, 1008.  
Wilkinson, B. E., 915, 967.  
Wood, F. A., 314.  
Wood, Philip, 731.  
Woodward, W., 747.  
Woodward, William, 607.  
Wright, Clifford K., 235.  
Wynn, F. R. Williams, 475.

## RULES AND ORDERS.

Adoption of Children (County Court) Rules, 1926, 40.

Adoption of Children (High Court) Rules, 40.  
Ascertainment of Rateable Values (No. 2) Order, 1927, The, 193.

Costs of Poor Prisoners' Defence Regulations, 1927, The, 867.

County Court Districts (Hadleigh) Order, 1927, The, 412.

County Court Fees (Amendment) Order, 1926, The, 84.

County Court (Legitimation) Rules, 1927, The, 473.

Ecclesiastical Dilapidations (County Court) Rules, 1927, The, 194, 411.

Electricity Commissioners (Statutory Gas Companies' Capital Powers) Rules, 1927, The, 144.

Grand Juries (Dispensation at Quarter Sessions) Rules, 1927, 763.

Housing Acts (Revision of Contributions) Order, 1926, The, 84.

Local Land Charges Rules, The, 913, 930.

Poor Prisoners' (Counsel and Solicitor) Rules, 1927, The, 763.

Prescription of Building Lines, 1927, The, 144.

Rating and Valuation Act (Submission of Schemes Order, The, 473.

Rules of Supreme Court (No. 1), 1927, The, 882.

Supreme Court Fees (Amendment) Order, 1926, 39.

Supreme Court Funds Provisional Rules, 454.

The Companies (Board of Trade) Fees Order, 1927, 125.

## COURT PAPERS.

Cause Lists, 60, 353, 372, 494, 547, 810, 890.  
Chancery Division: Re-arrangement of Business, 948.

Vacation Notices, 313, 698, 732, 748.

## MISCELLANEOUS.

Acts of Parliament in Force 1927, 25.  
Agent Acting outside Authority, 137.  
Auctions Sale Tax, An, 38.

Books for the use of Judges, 30.

Case of Defamatory Libel, 107.  
Consolidation of Poor Law Acts, 43.  
Criminal Justice Act, The, 127.

District Registry Divorce Causes: Direction, 85.

Employer's Liability for Servant's Torts, 107.

Fish Poisoning at a Restaurant, 106.

Gambling Machines: Conviction, 86.

Hired Motor Car, Damage to, 24.

Illegal Relief in Scotland, 196.

Injury in Rescuing a Child, 137.

Judgment in Australian Bill Case, 195.

King's New Title, The, 216.

Law of Property Acts: Lecture, 16.  
Legal Banquets in Olden Times, 162.

Neglect of Public Duty, 30.



Old Hambourg Law of Mortgage, The, 180.  
Ontario Marriage Laws, The, 161.

Passports, Applications for, 75.  
Plaintiff and Ancestor, 24.  
Police Gazette, 43.  
Postcard Cheques, 108.

Recorder of London on "The Law and The Press," The, 195.

Relief Loans to Welsh Miners, 43.  
River Pollution: Deputation to Prime Minister, 44.  
Romance of Mislaid Will, 23.

Study of the Laws of the Empire, The, 146.

Tithe Act: Some Difficulties, 128.  
Trespass by Motor Car, 108.

Unnecessary Documents in Indian Records, 107.

Vacation Notes, 623.

Variation of Form of Oath, 236.

War Compensation Court: Seized Books, 24.

## POINTS IN PRACTICE.

Acknowledgment to Production of Probate, etc., 486.

Administration to Nominee of Widow: Sureties, 426.

Administration: Sale of Realty: Endorsement on Grant, 100.

Administratrix: Purchaser of Beneficiary's Interest, 776.

Advertisements for Creditors, 119.

A.E.A., 1925: Appointment of Trustees, 742.

A.E.A., 1925, s. 36 (1): Whether Appointment of New Trustee an "Assent," 304.

Agreement for Lease: Enforceability, 979.

Agricultural Holding: Determination of Landlord's Interest, 98.

Agricultural Holdings Act, 1923: Compensation for Disturbance, 16.

Agricultural Lease: Option to Renew: Breach of Covenant, 247.

Annuity: Grant of, by Insurance Company: Proposals, 428.

Appointment of New Trustees: Copyhold: Vesting: Fines and Fees, 32.

Appointment of Trustee, 53.

Appointment of Trustee for Sale: Assignee of Equitable Interest, 77.

Arbitration: Submission: Matters Covered, 760.

Certificate under F.A., 1910 (1909-10): "Series of Transactions," 664.

Charge of Instalments of Unpaid Purchase Money: Position of Future Purchaser, 909.

Charitable Purposes: Temperance Hall: Appointment of New Trustees, 487.

Charity: Dissenting Chapel: Appointment of New Trustees, 266.

Charity: Sale of Land of: Consent of Commissioners: Exemption: Charitable Trusts Act, 1853, s. 62, 289.

Charity: Sale of Land: Order of Charity Commissioners: Document of Title, 157.

Charity: Sale of Land: Refusal of a Trustee to Concur, 630, 664.

Co-heirs: No Assent: Title, 225.

Contingent Future Trust for Sale: S.L.A., 1925, s. 30, 205.

Conveyance: Mistake in Parcels: Inconsistency, 427.

Conveyance of Interest of Reversioner to Tenant for Life, 117.

Conveyance as Joint Tenants to Persons entitled in Equity as Tenants in Common, 448.

Co-parceners: One on 1st January, 1926: Now of Age, 189.

Copyhold: Death of Tenant in 1925, 156.

Copyhold: Death of Tenant in 1926: Fine, 678, 896.

Copyhold: Death of Tenant Intestate before 1926: Infant Heir, 602.

Copyhold: Definition, 468.

Copyhold: Extinguishment of Manorial Incidents: Costs of Agreement, 348.

Copyhold: Extinguishment of Manorial Rights: Endorsement of Assurances, 386.

Copyhold: Lease: Interest Subsequently Acquired by Lord of Manor, 743.

Copyhold for Lives: Death of Tenant Intestate: Administration: Admission and Death of Widow: Infant, 429.

Copyhold: L.P.A., 1922, s. 129 (9): "Assurance": Will: Probate: Assent, 31.

Copyhold: Mineral and Manorial Rights, 100, 387, 541.

Copyholds: Onerous Devise: Disclaimer, 266.

Copyhold: Partnership Property: Devolution, 877.

Copyhold: Settled Land: Extinguishment Agreement, 118.

Copyhold: Steward's Fee: "Transaction," 171.

Copyhold: Vested in Bare Trustees: Beneficiary: Compensation Agreement, 98.

Copyholds: Vested in Trustees: Option of Purchase: Title, 406.

Copyhold: Undivided Shares: Vesting: Appointment of New Trustees: Fines and Fees, 32.

Company: Voluntary Liquidation: Discharge of Liquidator, 706.

Company: Voluntary Liquidation on Sale, 707.

Contract for Sale by Executors: Death: Title, 679.

Conveyance to a Dead Person: Effect, 821.

Covenant as to Repair of Road in Purchase: Assignee's Liability, 759.

Covenant in respect of Land: Positive and Negative: Frame, 405.

Death Duty: Persons Entitled to Income Equally: Estate Duty on Death of One, 758.

Death Duties: Trust for Sale: Charge on Land or Proceeds, 188.

Death of Owner in Fee in 1898: Presumed Intestacy: Will just Found, 427.

Death of Tenant for Life, 467, 485, 486, 487, 540, 541.

Death of Tenant for Life after 1925: Undivided Shares: Death of Reversioner, 447.

Debenture Trust Deeds: Whether now Mortgages, 842.

Deed of Assignment by Two Partners: Property Held upon Trust for Sale: L.P.A., 1925, 842.

Devise: Construction: Joint Tenancy or Succession, 448.

Devise: Mortgage by Devisee before Assent, 98.

Devise to Two: Executors' Duty: Will of Undivided Shares, 449.

Devise to Two: Executor's Duty, 691.

Devise on Trust for Sale: Assent, 631.

Devise in Undivided Shares: Title: L.P.A., 1925, 925.

Divesting the Public Trustee, 226.

Doweress, Assent by Administrators to: Mistake: Intestacy, 32.

Doweress and Eight Co-parceners: Sale, 485.

Discharge of Mortgage: L.P.A., 1925, 776.

Discretionary Trust for Debtor, 662.

Easement: Registration, 119.

Easements: Registration under L.C.A., 1925, 645.

Enfranchised Land: Agreement for Sale: Subsequent Compensation Agreement, 741.

Enfranchised Land: Death of Copyholder: Fines, 741.

Enfranchised Land: Leaseholders Formerly on Rolls: Compensation Agreement, 820.

Enfranchised Land: No Copyholder in Fee: Covenant by Equitable Tenant in Fee to Surrender to Settlement Trustees, 758.

Enfranchised Land: No Copyholder in Fee on 31st December, 1925: Trust for Sale, 801.

Equitable Mortgage by Deposit (1925): Death of Mortgagor Intestate and Insolvent: Refusal of Wife and Son to Administer, 157.

Equitable Mortgage by Deposit: Mortgagee Trustee of Equity: Receipt for Purchase Money, 98.

Equitable Mortgage: Rights of Mortgagee, 894.

Equitable Mortgage to a Bank: Post-1925 Position, 861.

Estate by Courtesy: Gavelkind: Sale, 678.

Estate Duty: Aggregation, 1000.

Estate Duty: Release of Annuitant's Interest, 822.

Exclusion of Public on hearing of Interlocutory Summonses Adjourned into Court, 356.

Executors: Also Trustees for Sale: Procedure, 387.

Executor: Bare Trustees of Settled Land: Appointment, 358.

Executor of Executor: A.E.A., 1926, 541.

Executor: Sale, 78.

Executor or Trustee for Sale: Title, 896.

Executors: Pre-1926 Implied Assent, 326.

Extinguishment of Manorial Incidents: Basis of Assessment, 725.

Fence: Obligation to Repair: If Restrictive Covenant, 726.

Foreign Settlement: Foreign Tenant for Life: Death, 226.

Former Tenant in Common: Purchase of all Interests, 450.

First Mortgage: Registration, 693.

First and Second Mortgages: Sale by First Mortgagee to Second, 693.

Freeholds: Covenant to Register future Dealings with Vendor's Solicitors, 487.

"Good and Substantial Repair": Mortgagor's Covenant: Effect, 895.

Heir and Doweress, 97.

Highways: Extraordinary Traffic: Private Road, 139.

Hire-purchase Agreements and Distress, 896.

Husband Absolutely Entitled to Wife's Estate: Fee Subject to Mortgage, 468.

Income Tax: Authorised Accumulation: Exemption: Extent of, 862.

Income Tax: Relief Carried Forward, 945.

Infant Entitled in Fee on Attaining Full Age: Attainment and Procedure, 449.

Infant: Entitled to Land under Recent Will: Relief of Executor under the A.E.A., 1925, 962.

Infant: Intestacy: Settled Land: Trustee of Settlement, 841.

Infant Registered with Absolute Title, 119.

Intestacy: A.E.A., 1925, 388.

Intestacy: Appropriation: Assent, 877.

Intestacy before 1926: Leasehold: Sale, 558.

Intestacy between 1897 and 1926: Death of Administratrix with Conveying Realty to Heir, 368.

Intestacy: Children Beneficiaries: Surrender of Realty by Sons to Daughters, 205.

Intestacy: Class: Cousins: Substitution, 15.

Intestacy in 1904: Death of Administratrix: Conveyance to Heir, 52.

- Intestacy : Mistake : Assent by Administrators to Doweress, 32.  
 Intestacy (pre-1926) : Husband Administrator : Delayed Sale, 226.  
 Intestacy (pre-1926) : Infant Heir on 1st January, 1926 : Since attained Majority : Dower, 204.  
 Intestacy : Reversionary Property held on Trust, 580.
- Joint Life Policy : Settlement : Assignment : Legal Personal Representatives of Survivors, 101.  
 Joint Tenancy : Infant : Pre-1926 Intestacy : No Personal Representative, 349.  
 Joint Tenancy in Law : Sole Survivor, 821.  
 Joint Tenants : Express Powers of Sale, etc., 822.  
 Joint Tenants of Leasehold (pre-1926) : Mortgage by Demise : Death of One, 97.  
 Joint Tenancy or Tenancy in Common : Partnership : Sale by Sole Survivor, 304.  
 Joint Tenants : Power to Mortgage, 693.
- Land Charges Act, 1925 : Registration of Restrictive Covenants in Underlease, 32.  
 Land Charges : Mortgage to Building Society : Registration, 944.  
 Land Charges : Registration : Agreement for Lease, 945.  
 Land held upon Trust for Sale, 140.  
 Land Settled after 1925 : Death of Tenant for Life, 100.  
 Land Settled Before 1925 : Sale : Title, 800.  
 Land Subject to Jointure : Death of Owner Intestate : Administrator's Powers, 646.  
 Land Subject to Life Annuity only : Death of Annuitant, 246.  
 Landlord and Tenant : Agricultural Holding : Compensation for Disturbance : Agricultural Holdings Act, 1923, ss. 12 and 57, 16.  
 Landlord and Tenant : Cost of Lease : Counterpart, 645.  
 Landlord and Tenant : Covenant to Register Assignments, etc. : Mortgage of Term, 100.  
 Landlord and Tenant : Death of Tenant : Liability on Covenants, 776.  
 Landlord and Tenant : Ejectment, 894.  
 Landlord and Tenant : Implied Contract to keep in Repair, 485.  
 Landlord and Tenant : Lease : New Demise to Husband : Existing Lease : not Surrendered : Liability, 742.  
 Landlord and Tenant : Holding Over : Nature of Tenancy, 306.  
 Lease : Ameliorating Waste, 386.  
 Lease : Breach of Covenant : Forfeiture : Compensation, 820.  
 Lease : Charge as Legal Mortgage : Whether Assignment or Underlease, 943.  
 Lease : Effect of L.P.A., 1925, 821.  
 Lease of Cophold Land : Enfranchisement : Manorial Incidents, 757.  
 Lease Subject to Mortgage : Surrender and New Grant : Mortgagee's Security, 646.  
 Lease of Undivided Shares to Four Jointly : Syndicate : Death of One before 1926 and One after : Title, 33.  
 Leaseholds : Conveyed to Partners as Joint Tenants, 601.  
 Leaseholds : Mortgage of, before 1882 : Sale by Mortgagee, 601.  
 Leaseholds, Mortgage on : Purchase by Mortgagee of Reversion : Conveyance, 663.  
 Leaseholds, Pre-1926 Mortgage of : Sale of Part under Power, 664.  
 Legal Charge and Mortgage Secured by Term Vested in Same Persons : Merger, 925.  
 Legal Rent-charge : Title, 53.  
 Letters of Administration as Documents of Title, 486.  
 Local Land Charges : Registration of : Searches, 33.  
 L.P.A., 1922, s. 129 : Vesting Deed : Appointment of New Trustees, 447.  
 L.P.A., 1922, s. 129 : Vesting Deed : Further Charge, 468.  
 L.P.A., 1925 : Covenantor Sole Survivor of Covenantee, 405.
- L.P.A., 1925 : Vesting in New Trustees, 117.  
 L.P.A., 1925, s. 149, 139.  
 L.P.A., 1925, 1st Sched., Part IV : "Persons Interested," 631.
- Maintenance : Infant : Pre-1926 Will Trust, 14.  
 Manorial Rights : Franchise and Soil : L.P.A., 1922, 79.  
 Master and Servant : Notice : Custom, 878.  
 Mistake : Intestacy : Assent by Administrators to Doweress : Effect, 32.  
 Mortgage affecting Share Vesting : Replacing Public Trustee, 170.  
 Mortgage by Deposit of Deeds to Secure Another's Overdraft : How far Amount Secured Limited by Stamp, 841.  
 Mortgage by Trustee : Custody of Title Deeds Affecting Property not in Mortgage, 961.  
 Mortgage by Way of Legal Charge : Release on Conveyance to Purchaser, 603.  
 Mortgage by Way of Trust for Sale : Club Property Sale, 578.  
 Mortgage Co-owners : Right of Redemption : Proposed Sale to One Co-owner and Others, 862.  
 Mortgage of Leaseholds by Sub-demise : Sale : Nominal Reversion, 265.  
 Mortgage of Leaseholds by Sub-demise : Sale under Power or Foreclosure : Nominal Reversion, 618.  
 Mortgage of Leaseholds in Sub-demise : Sale : Nominal Reversion, 289.  
 Mortgage of Policy by a Surety : Effect of Payment off, 447.  
 Mortgage : Payment Off before 1926, 646.  
 Mortgage Precedent, A, 448.  
 Mortgage Term : Statute of Limitations, 519.  
 Mortgage Vested in Trustees : Transfer to Beneficiary : Disclosure, 81.  
 Mortgagee also Lessee : Whether Special Provisions Necessary, 860.  
 Mortgagees "as tenants in common" : "Joint Account" : Death of one Mortgagee : Conveyance, 80.  
 Mortgagee's Consent to Sale of Equity, 725.  
 Mortgagee of Leasehold : Sale : Settled Reversion : Vesting Deed, 117.  
 Mortgagees : Power of Sale, Exercise of, 961.  
 Mortgagee : Tenants in Common, 14.  
 Mortgagee : Trustee : Sale to Beneficiary, 76.
- Official Search : Entry Cancelled : L.C.A., 1925, etc., 820.  
 "Open Space" : Ousting Public Trustee, 557.  
 Open Space with Rights of Access and User, 540.
- Parcels : Mistake by "*Falsa Demonstratio*" in Two Mortgages : Possession : Rectification, 648.  
 Partial Intestacy, 188.  
 Partnership : Dissolution : Partition, 879.  
 Partnership Property : Conveyed to Five Partners before 1926 : Joint Tenancy or Tenancy in Common, 348.  
 Partnership Property : More than Four Partners on 1st January, 1926 : Vesting, 960.  
 Partnership Property : Partner Sole Trustee : Sale, 99.  
 Partnership : Undivided Shares : Death of Partner in 1926 : Title, 31.  
 Personal Representatives : Assent, 170.  
 Personal Representatives : Sale : Assent, 76.  
 Personality : Tenant for Life : Surrender in favour of Reversioner Children : Some Infants, 189.  
 Post-1926 Intestacy : Appropriation, 776.  
 Post-1927 and pre-1926 Devise : Implied Devise, 137.  
 Power of Attorney by Joint Tenants, 978.  
 Powers, etc., of Trustees for Sale, 706.  
 Pre-1914 Mortgage : Mortgagee Alien Enemy, 386.  
 Pre-1926 Assignment of Leasehold : "Apportioned Rent" : No Legal Apportionment, 53.
- Pre-1926 Deed of Arrangement : Effect on Title, 428.  
 Pre-1926 Intestacy : Dower : Sale : Title, 925.  
 Pre-1926 Intestacy : Dower : Title : Sale, 821.  
 Pre-1926 Intestacy : Infant Heir and Widow : Majority, 645.  
 Pre-1926 Intestacy : Infant : Lunatic, 724.  
 Pre-1926 Intestacy : Land held by Heir and Widow before Administration, 860.  
 Pre-1926 Intestacy : Leasehold : Assent by Administratrix, 81.  
 Pre-1926 Intestacy : Realty and Leaseholds : Infant Children : Order under S.L.A., 1882-1890 : Appointment of New Trustees, 305.  
 Pre-1926 Intestacy : Sale after : Title, 724.  
 Pre-1926 Mortgage : Memorandum of Transfer : Title of Transferee, 727.  
 Pre-1926 Second Mortgage of Leasehold : Equitable Chargee's Position, 405.  
 Pre-1926 Will : Personal Representatives, 894.  
 Priest Unfrocked, A, 218.  
 Priority Notice : Registration of Land Charge : Restrictive Covenants, 759.  
 Probate Costs, 213.  
 Professional Jurymen, 750.  
 Property Conveyed to two as "Partnership Property" : Money found by Company, 466.  
 Proposed Voluntary Settlement of Land : Life Interest to be Retained, 724.  
 Proving Executor : Desire to Retire, 367.  
 Purchase in Name of Child : Implied Gift, 558.
- Rating and Valuation Act, 1925 : Recovery of rate : Jurisdiction, 896.  
 Registered Land : "Otherwise than by Deposit," 386.  
 Registered Land : Purchase : Bankruptcy of Registered Proprietor, 691.  
 Registration of Land Charges, 188.  
 Registration of Local Land Charges : Searches, 33.  
 Registration of "Local Land Charges" : Town Planning : Resolution, 1000.  
 Registration of Restrictive Covenants, 79, 189, 204, 426.  
 Renewable Leasehold : Trustee Act, 1893, 82.  
 Rent Acts : Death of Mortgagee : Calling in Mortgage effected in 1909, 406.  
 Rent Acts : Death of Mortgagee : Mortgage effected in 1909 : Calling in, 447.  
 Rent Acts : Landlord's "Possession," 646.  
 Rent Charge : Mortgage of Land subject to Chargee : Sale, 518.  
 Rent Reserved : Part for Premises and Part for Furniture, 1001.  
 Rent Restriction Acts : House Let to Company : Occupied by Manager, 926.  
 Rent Restriction : Recovery of Premium by Tenant, 157.  
 Representation : Chain of, Broken : Administration *de bonis non*, 944.  
 Representation : Death of Executor Intestate : Title to Testator's Property, 894.  
 Reservation of Easements : Registration, 82.  
 Restrictive Covenant affecting Parsonage, 760.  
 Restrictive Covenants : Entry under L.C.A., 1925, 680.  
 Restrictive Covenants (pre-1926), 225.  
 Restrictive Covenants : Registration, 706, 1000.  
 Restrictive Covenants : Underlease : Registration under L.C.A., 1925, 32.  
 Reversioner : Vesting of Settled Land in : Sale, 33.  
 Right of Way : Obligation to Repair : Registration, 450.
- Sale by First Mortgagee under Power : Cancellation of Registration of Puise Mortgage, 645.  
 Sale by General Personal Representatives : Title, 630.  
 Sale by Personal Representative after Ten Years, 602.  
 Sale by Personal Representatives : Endorsement of Probate, 693.

- Sale by Personal Representatives: Implied Pre-1926 Assent, 662.  
 Sale by Sole Executor, 861.  
 Searches as against Trustees, 707.  
 Searches in Bankruptcy, 447.  
 Searches: Solicitor acting for Vendor and Purchaser, 76.  
 Second Mortgage before 1st January, 1926: No Transfer: Amendment of Register, 757.  
 Second Mortgage Receiver for First Mortgagee: Right of Redemption, 368.  
 Separation Agreement: Effect, 944.  
 Settled Devises: Pre-1926 Assent by Executor: Implied, 466.  
 S.L.A., 1882-1890: Appointment by Court of Trustees: Trustees for S.L.A., 1925, 100.  
 S.L.A., 1882-1890: Purported Sale by Tenant for Life also "Sole Trustee," 368.  
 S.L.A., 1925, Trustees: Receipt: Number of Trustees, 328.  
 S.L.A. Trustees: S.L.A., 1925, s. 31, as Amended, 139.  
 Settled Land: Appointment of New Trustee, 679.  
 Settled Land: Cesser of Life Estate in Tenant's Lifetime: No Vesting Deed, 662.  
 Settled Land: Cesser of Life Interest in Tenant's Lifetime: No Vesting Deed, 691.  
 Settled Land: Conversion: Procedure, 265.  
 Settled Land: Curtesy: Death of Tenant by Curtesy: Title, 630.  
 Settled Land: Death of Annuitant, 518.  
 Settled Land: Death of Tenant for Life, 53.  
 Settled Land: Death of Tenant for Life Intestate: No S.L.A., 1925, Trustees: Sale: Procedure, 289.  
 Settled Land: Death of Tenant for Life Intestate: Settlement by Will, 707.  
 Settled Land: Death of Tenant for Life in 1926: Seven Reversioners, 52.  
 Settled Land: Death of Tenant for Life: Legal Estate, 79.  
 Settled Land: Death of Tenant for Life: New Settlement, 895.  
 Settled Land: Death of Tenant for Life: No Vesting Deed, 140.  
 Settled Land: Death of Tenant for Life: No Vesting Deed: One Reversioner a Mental Defective: Procedure, 31.  
 Settled Land: Death of Tenant for Life: Power of Sole Special Representative to Sell, 631.  
 Settled Land: Death of Tenant for Life: Representation, 800.  
 Settled Land: Death of Tenant for Life: Representation: Assent, 631.  
 Settled Land: Death of Tenant for Life: Sale, 619.  
 Settled Land: Death of Tenant for Life since 1925: Beneficiary Tenants in Common: Sale, 307, 428.  
 Settled Land: Death of Tenant for Life: Special Administration, 801.  
 Settled Land: Death of Tenant for Life: Special Representation, 601.  
 Settled Land: Death of Tenant for Life: Special Representatives: Title, 578.  
 Settled Land: Death of Tenant for Life: Special Representatives: Title by Sole Representative, 289.  
 Settled Land: Death of Tenant for Life: Title, 328, 428, 449, 841, 842, 860, 878, 943, 945, 978.  
 Settled Land: Discretionary Trust: Mortgage: Title, 618.  
 Settled Land: Family Charge: Vesting, 225.  
 Settled Land: Future Trust for Sale: Death of Tenant for Life, 758.  
 Settled Land: Land Settled by Post-1925 Will: Production of Documents to Steward: Tenant for Life's Interest, 975.  
 Settled Land: Land Settled Post-1925: Will: Procedure, 977.  
 Settled Land: Land Subject to Annuity: Death of Tenant for Life, 705.  
 Settled Land: Life Tenants: Joint or Undivided Shares, 329.  
 Settled Land: Need for Vesting Deed, 979.  
 Settled Land: No S.L.A. Trustees: Death of Tenant for Life Estate Owner, 758.  
 Settled Land: No Tenant for Life: Additional Powers, 326.  
 Settled Land: One Trustee intending to Renounce, 170.  
 Settled Land: Persons entitled in Equal Shares: Power to Mortgage, 156.  
 Settled Land: Person with Powers of Tenant for Life: Lease for 99 Years, 862.  
 Settled Land: Pre-1926 Sale by Owner in Fee Reserving Life Estate: Sale, 977.  
 Settled Land: Pre-1926 Will: Sale, 647.  
 Settled Land: Proceeds of Sale in Hands of Trustees, 725.  
 Settled Land: Property held for Lives: General Power of Appointment, 877.  
 Settled Land: Recent Death of Tenant for Life: Conversion: Procedure, 306.  
 Settled Land: Recent Death of Tenant for Life: Sale, 367, 619.  
 Settled Land: Repairs: Duties, etc., of Trustees, 81.  
 Settled Land: Representation, 33.  
 Settled Land: Representation: Assent, 81.  
 Settled Land: Representation: Title, 226.  
 Settled Land: Representation: Trust for Sale, 78.  
 Settled Land: Representation: Vesting Assent: Sale, 77.  
 Settled Land: Sale, 158.  
 Settled Land: Sale of Reversion to Tenant for Life, 79.  
 Settled Land: Sale by Tenant for Life given Right to Reside: Trust of Proceeds, 387.  
 Settled Land: Sale: Trustees' Refusal, 367.  
 Settled Land: Sale of Undivided Shares, 80.  
 Settled Land: S.L.A., 1925, s. 1 (7), 578.  
 Settled Land: S.L.A. Trustees: Barring of Entailed Interest, 1001.  
 Settled Land: Small Value: Inexpensive Sale, 925.  
 Settled Land: Sole Trustee: Vesting Deed, 118.  
 Settled Land: Sub-settlement of Life Interest: Death of Tenant for Life under Principal Settlement: Vesting, 977.  
 Settled Land: Sub-settlement: Title, 265.  
 Settled Land: Tenant for Life: General Grant to Executors of, 78.  
 Settled Land: Tenant for Life Leaving Inoperative Will: Sole Executor Predeceasing, 645.  
 Settled Land: Tenant for Life or During Widowhood: Remarriage: Vesting, 943.  
 Settled Land: Tenant for Life: Person Entitled to Reside Only: Sale, 663.  
 Settled Land: Tenants for Life in Undivided Shares: Sale, 519.  
 Settled Land: Vesting Deed, 305.  
 Settled Land: Vesting Deed: Need for, 306.  
 Settled Land: Vesting Instrument, 406.  
 Settled Land: Vesting in Tenant for Life: Delegation of Trusts, 757.  
 Settled Land: Vesting thereof in Reversioner: Sale, 33.  
 Settled Land: Tenant by the Curtesy, 248.  
 Settled Land: Will of Testator Dying in 1926, 662.  
 Settlement: Assignment by Reversioners to Tenant for Life before 1926: Title, 31.  
 Settlement of Land by Wife on Husband: Life Estate Retained, 776.  
 Settlement Subject to Estate by Curtesy, 631.  
 Settlement: To Effect: Procedure, 630.  
 Sole Personal Representative: Desire to Retire, 540.  
 Solicitor's Costs: Lease: Premium, 742.  
 Solicitor: Purchase of Land from Client, 757.  
 Sporting Rights: Lease or Licence: Rates, 387.  
 Statutory Notices: Pre-1926 Deeds, 678.  
 Surviving Joint Tenant Beneficially Entitled: Title on Sale, 895.  
 Surviving Trustee: Mortgagee: Receipt for Mortgage Money, 139.  
 Survivor of Joint Tenants: Sale, 469.  
 Tenant for Life: Assignment by Reversioners to, 31.  
 Tenant for Life: Death of: No Vesting Deed: One Reversioner a Mental Defective: Procedure, 31.  
 Tenant for Life in Possession: Vesting Deed or Assent, 79.  
 Tenant for Life or Widowhood: Vesting Assent, 170.  
 Title of an Heir, 861.  
 Trust for or Power of Sale, 693.  
 Trust for or Power of Sale arising in 1810, 329.  
 Trust for or Power of Sale of Settled Land, 118.  
 Trust for Sale: Administrator of Surviving Trustee: Sale, 226.  
 Trust for Sale by Auction: Sale by Private Contract Permissible, 1000.  
 Trust for Sale: Consent of Beneficiaries, 82.  
 Trust for Sale: Conveyance of Interests of Equitable Owners: L.P.A., 1925, 979.  
 Trust for Sale: Death of One Trustee: Mortgage: Title, 265.  
 Trust for Sale: No Power to Postpone: Delay, 117.  
 Trust for Sale: One Trustee: Receipt, 405.  
 Trust for Sale: Partnership: Title, 877.  
 Trusts for Sale: Trustee Buying out Other Beneficiaries, 601.  
 Trust for Sale: Whether Trustees' Statutory Powers Cumulative, 387.  
 Trust Mortgage: Transfer: Procedure, 266.  
 Trustee: Beneficiaries: Covenants for Title, 101.  
 Trustee, Refusal of, to Function, 630.  
 Trustees for Sale: Administrator of Tenant in Common: *Functus officio*, 326.  
 Trustees for Sale: S.L.A., 1925: Powers of Leasing, 724.  
 Undisclosed Trust: Land Held by One Person, 726.  
 Undivided Shares: Administered Estate: L.P.A., 1925, 1st Sched., Pt. IV, 632.  
 Undivided Shares: Bare Legal Estate outstanding 1st January, 1926, 368, 387.  
 Undivided Shares: Building Lease, 647.  
 Undivided Shares: Coalescing in one Tenant for Life, 449.  
 Undivided Shares: Conveyance of Beneficial Interests to Owner of One, 247.  
 Undivided Shares: Copyhold Vesting: Appointment of New Trustees: Fines and Fees, 92.  
 Undivided Shares: Death of One Owner: Devise of his Share to other Owner, 140.  
 Undivided Shares: Death of One Owner before 1926, 540.  
 Undivided Shares: Death of Owner of One, 247, 861.  
 Undivided Shares: Death of Owners: Sole Beneficiary Trustee for Sale, 692.  
 Undivided Shares: Death of Owners: Title, 800.  
 Undivided Shares: Death of One Tenant, 678.  
 Undivided Shares: Death of One Tenant in Common: Other his Executor: Purchase, 541.  
 Undivided Shares: Death of Two Owners in 1925 and in 1926: One Owner Surviving: Title, 909.  
 Undivided Shares: Declaration of Trust: Vesting: One Trustee for Sale, 944.  
 Undivided Shares: Devise in Undivided Shares: Effect, 944.  
 Undivided Shares: Disposal of Interests of Co-owners to Co-owners, 705.  
 Undivided Shares: Held by Trustees on 1st January, 1926, 541, 557.  
 Undivided Shares: Informal Partition: Mortgage of Whole, 138.  
 Undivided Shares in Settled Land: Death of One Tenant for Life: Vesting Deed, 171.  
 Undivided Shares in Two Sets of Trustees, 171.  
 Undivided Shares: Lease to Four Jointly: Syndicate: Death of One before 1926 and One after: Time, 33.  
 Undivided Shares: L.P.A., 1925, 1st Sched., Pt. IV, para. 1 (1) and (4), 978.  
 Undivided Shares: Mortgage on Entirety: Payment off by Some Tenants in Common before 1926, 619.  
 Undivided Shares: One Settled 31st December, 1927, 97.



# GENERAL INDEX.

xiii

Undivided Shares : One Share Settled : Replacement of Public Trustee, 862.  
Undivided Shares : One Tenant Missing : Sale, 707.  
Undivided Shares : Partnership : Death of Partner in 1926 : Title, 31.  
Undivided Shares : Partnership Property : Death of one Partner, 349.  
Undivided Shares : Powers of Owners of Moiety to Compel Sale, 909.  
Undivided Shares : Sale by way of Long Lease, 204.  
Undivided Shares : Sale : Covenants for Title, 760.  
Undivided Shares : Sale of Interests to other Co-owners : Declaration of Trust : Validity, 100.  
Undivided Shares : Sale of one Share, 204.  
Undivided Shares : Sale of one to other Owner, 328.  
Undivided Shares : Sale to One Owner, 743.  
Undivided Shares : Secret Trust : Vesting, 925.  
Undivided Shares : Separate Disentailing Deeds : Right to Custody : Acknowledgment for Production, 305.  
Undivided Shares : Settled Land : Trust for Sale, 171, 426.  
Undivided Shares : Settlement by Will : Life Interests, 101.  
Undivided Shares : Settlement of One Share : Vesting : Appointment of Appointor's Trustees, 170.  
Undivided Shares subject to Mortgage on Whole, 692.  
Undivided Shares : Survivor absolutely Entitled, 189.  
Undivided Shares : Tenants for Life : Title, 15.  
Undivided Shares : Title, 467, 724.

Undivided Shares : Trust for Sale : Unreasonable Refusal, 118.  
Undivided Shares : Two Sets of Trustees : Vesting of Land, 305.  
Undivided Shares : Two Tenants in Common : Death of one Intestate, 488, 518.  
Undivided Shares : Vested in One Set of Trustees : Lunatic Entitled, 246.  
Undivided Shares : Vesting, 33.  
Undivided Shares : Vesting : Income Tax, 960.  
Undivided Shares : Vesting : Replacement of Public Trustee, 742.  
Undivided Shares : Vesting : Title, 960.  
Urban Council : Sale of Land acquired for Cemetery and/or Allotments : Consent of County Council, 78.  
Vendor and Purchaser : Apportionment : Outgoings : Insurance Premium, 960.  
Vendor and Purchaser : Documents with Trustees or Mortgagees : L.P.A., 1925, s. 45 (1), 619.  
Vendor and Purchaser : Insurance Premium : Apportionment, 679.  
Vendor and Purchaser : Open Contract under New Law : Date of Completion, 860.  
Vendor and Purchaser : Restrictive Covenants by Vendor omitted from Conveyance : Registration of Contract, 77.  
Vendor and Purchaser : Vendor in Possession, 246.  
Vesting of Legal Estate : Trust for Sale during Life of Widow : Death of Widow, 877.  
Vesting of Settled Land in Reversioner : Sale, 33.  
Vesting of Undivided Shares, 33.  
Waste : Leaseholder : Liability for, 960.

Whether Executors Trustees, 449.  
Will : Construction : Implied Charge, 692.  
Will : Construction : "Such issue," 961.  
Will : Executory Limitation : Dying without Issue, 842.  
Will : Form of Specific Devise to Infant, 800.  
Will : Gift of Annuity : Life or Perpetual, 679.  
Will : Gift to "Heirs" : Nomination : Construction, 80.  
Will : Lapse of Share of Residue, 426.  
Will not Proved : Death of Surviving Trustee : Title, 246.  
Will : Option to Purchase by Sole Executor, 467.  
Will : Powers of Executors : Appropriation of Mortgaged Realty, 138.  
Will : Power to Vary Trusts, 878.  
Will : Realty : Foreign Tenant for Life an Administrator : Attorney, 467.  
Will : Sole Executrix and Beneficiary : Assent to Herself, 801.  
Will : Sole Personal Representative and Beneficiary : Death after 1925, 602.  
Will : Trust for Sale : Infant Beneficiary, 99.  
Will : Trust for Sale : No Trustees : Unsold Freehold, 119.  
Will : Trust for or Power of Sale, 138.  
Will : Wife Tenant for Life and Sole Executrix : Sale by her to Child, 358.  
Writ of Eligit against Company in Voluntary Liquidation, 999.  
Yearly Tenancy : Notice to Quit : Validity, 705.  
Yorkshire Registry : Local Land Charges, 99.  
Yorkshire Registries : Memorandum of Equitable Charge by Deposit : Registration of Satisfaction, 171.

## ANALYTICAL INDEX OF REPORTED CASES.

Achilli and Others v. Tovell and John Tovell, Limited [Breach of Restrictive Covenants], 745.  
Adair, In re; Adair v. Treharne [Settlement], 844.  
Albemarle Supply Co., Limited v. Hind & Co. [Hire-purchase Agreement : Lien], 777.  
Alefounder's Will Trusts, In re; Adnams v. Alefounder [Settled Land : Cesser of Settlement by Barring Entail], 123.  
Allison v. Allison [Divorce], 682.  
Attorney-General of British Columbia v. Canadian Pacific Railway Co. [Fuel Oil Tax], 761.  
Attorney-General of Nova Scotia, The, v. The Legislative Council of Nova Scotia [Power to Increase Members], 864.  
Attorney-General v. Paine [Insurance (Unemployment) : Employer in Arrear], 490.  
Baker v. Archer Shee [Income Tax], 727.  
Bednall v. Bednall and Shivussawa [Dissolution of Divorce : Custody of Legitimated Child], 453.  
Behnke v. Bede Shipping Co. Limited [Sale of Steamer : Contract : Specific Performance], 105.  
Blatchford v. Staddon and Founds [Workmen's Compensation : Industrial Disease : Date of Disablement], 429.  
Board of Trade v. Cayzer Irvine & Co. [Arbitration : Statute of Limitations], 560.  
Bohemian Union Bank v. The Administrator of Austrian Property ["National of former Austrian Empire" : New Nationality], 431.  
Borne v. Wicker [Death of Partner : Goodwill], 310.  
Bower-Williams, In re [Bankruptcy : Husband and Wife : Death of Wife Intestate], 122.

Brewster, Ex parte [Poor Law : Guardian a Private Patient in Hospital : Disqualification], 123.  
Bridgett and Hayes Contract, In re [Settled Land : Death of Tenant for Life], 910.  
Britannic Assurance Company and The Assurance Companies Act, 1909 [Amalgamation], 729.  
Brook v. Wilkins [Procedure Summons : Security for Costs : Plaintiff no Permanent Residence], 520.  
Buxton v. Cumming [Betting Transactions : Debtor's Liability], 232.  
Capron v. Capron [Judicial Separation : Alimony], 711.  
Cassel, In re; The Public Trustee v. Mountbatten [Revenue : Estate Duty], 804.  
City of Halifax v. Estate of J. P. Fairbanks and Another [Taxation of Business Premises], 946.  
Clerical Disabilities Act, 1870, In re; L. S. A. Cowan, Ex parte, 272.  
Colyer's Farningham Estates, In re [Will : Tenants for Life of Land as Tenants in Common], 351.  
Dale (H.M. Inspector of Taxes) v. Mitcalfe [Income Tax : Accumulated Trust Funds], 493.  
Dale (Inspector of Taxes) v. Metcalfe [Income Tax : Accumulation of Income], 981.  
Daphne v. Shaw (Inspector of Taxes) [Revenue : Income Tax], 21.  
Dashwood v. Dashwood and Another [Practice], 911.  
Davies, In re; Thomas v. Thomas and Davies [Specific Devise], 880.  
De Freville v. Dill [Trial of Action with Jury : Premature Finding], 430.  
De le Garde v. Worsnop & Co., 691.

De Monchy and Others v. Phoenix Insurance Co. of Hartford and Another [Insurance : Leakage of Barrels], 1003.  
Donald Campbell & Co. Limited v. Pollak [Costs], 803.  
Donald Campbell & Co. v. Pollak [Appeal : Discretion], 450.  
Durnford, Jas., & Sons v. G. W. R., 650.  
Eagle Star and British Dominions Insurance Company v. Reinart [Marine : Reinsurance Policy : Mistake : Meaning of "on a voyage from" ], 176.  
Earl of Stamford and Warrington, In re; Payne v. Grey and Others, 620.  
Earl of Westmoreland v. Inland Revenue Commissioners [Stamp Duty : Voluntary Disposition], 946.  
Ellis v. Sampson and Another, 620.  
Errington, In re; Gibbs v. Laasam [Will : Construction], 309.  
Estate of John and Amelia Gibbings, deceased, In re, The [Probate], 911.  
Estate of William James Caie, deceased; Estate of Frederick Henry Davis, deceased, In the [Probate], 898.  
Ex parte Burdett Coutts; In re Columbia Bethnal Green Market and Approaches Act, 1866 [Compulsory Purchase : Possessory Title], 389.  
"Fagernes," The, Owners of s.s. "Cornish Coast" v. Societa Nazionale di Navigazione, 634, 635.  
Fanshawe v. Fanshawe [Divorce], 762.  
Faulkner v. Hythe Corporation [Private Street Works : Objection], 20.  
Fegan, In re; Fegan v. Fegan [Specific Legacies], 866.  
Fletcher v. Fletcher [Husband and Wife], 846.

- Forsey and Hollebhone's Contract, In re [Vendor and Purchaser], 823.
- Forsey and Hollebhone's Contract, In re [Vendor and Purchaser: Property sold free from Incumbrances],
- Forster v. National Amalgamated Union of Shop Assistants, etc. [Power to apply Funds for Political Objects], 105.
- Freeman, In re (L.P.A., 1925), 272.
- G. Banham & Co. Limited v. F. Reddaway [Trade-mark: Distinctiveness], 34.
- Gifford v. Dent [Landlord and Tenant: Ground Floor: Illuminated Sign: Trespass], 83.
- Gilbert v. Gilbert & Bougher [Divorce], 582.
- Glaskie v. Watkins [Short Cause List: Action by Moneylender on Promissory Note: Interest Disputed: Relief], 192.
- Glead v. Glead [Divorce], 729.
- Gosse Millard, Limited v. Canadian Government Merchant Marine, Limited; American Can. Co. v. Same [Ship: Bill of Lading], 681.
- Gough, In re [Bankruptcy: Disclaimer: Contracts with Purchaser and Sub-purchaser], 470.
- Graigola Merthyr Co. Limited v. The Swansea Corporation [Number of Expert Witnesses Allowed], 142.
- Graigola Merthyr Company, Limited v. Swansea Corporation [Waterworks: Mines under Reservoir], 681.
- Greenway v. Attorney-General (Greenway and Others cited) [Petition for Legitimation], 882.
- Greyhound Motors, Limited v. Lambert [Plying for Hire], 881.
- Gulbenkian v. Gulbenkian [Divorce: Variation of Settlement], 311.
- Hanson, In re; Hanson v. Eastwood [Settlement of Personality], 964.
- Hardie & Lane v. Chilton and Others [Practice], 664.
- Harnett v. Fisher [Lunacy: Wrongful Certification: Statute of Limitations], 470.
- Harrington Motor Co., Limited, In re [Company: Winding up: Damages for Personal Injuries], 652.
- Harris v. Griffith [Administrator], 897.
- Hart v. Riversdale Mill Co. Limited [Master and Servant: Deduction for Bad Work], 407.
- Hayward, In re; Merson and Others v. Hayward and Others [Law of Property], 845.
- Higgs and May's Contract, In re [Vendor and Purchaser], 761.
- Horlick v. Scully [Lease: Covenant to keep Grounds in Good Order, etc.], 331.
- Hutton v. The Attorney-General and Others [Compulsory Purchase of Land for Military Purposes: "Necessary or expedient"], 159.
- Importers Company Limited v. Westminster Bank Limited [Liability of Collecting Bank], 390.
- Ingle v. Farrand [Income Tax: Clerk in Service of L.C.C.: Assessment under Schedule E], 191.
- In re Cliff's Contract [Vendor and Purchaser: Validity of Appointment of Statutory Trustees], 389.
- In re Harrow School Governors and Murray's Contract [Conveyance of Land for Educational Purposes: Enrolment], 408.
- In re Leigh's Settled Estates [Settlement: Trust for Sale], 369.
- In re Musgrove, deceased; Davis v. Mayhew [Discovery of Will Twenty Years after Death], 542.
- In re Nightingale, deceased; Hargreaves v. Shuttleworth [Husband and Wife Killed in same Accident: Survivorship], 542.
- In re Scott; Scott v. Scott [Administration: Settled Shares], 430.
- In re Wait [Bankruptcy: Contract for Sale of Goods: Part Cargo about to be Shipped], 56.
- In the Matter of Mabel Inez Clayton, a proposed Petitioner [Legitimation Petition: Procedure], 543.
- James Burton & Sons Limited, In re [Allotment of Shares: Validity], 491.
- James Durnford & Sons Limited v. Great Western Railway Company [Accident: Negligence: Damages], 520.
- James v. British General Insurance Co., Limited [Motor Car Insurance], 273.
- James White, deceased: In the Estate of [Insolvent Estate: Grant of Administration to Widow: Minor], 603.
- Jones v. South West Lancashire Coalowners' Association [Income Tax], 680.
- Kreditbankesael G.m.b.H. v. Schenkens Limited and Others [Company Bills of Exchange: Liability: Bills drawn by Branch Manager], 141.
- La Radiotechnique v. Weinbaumer [Passing off], 824.
- Lacteosote Limited v. Alberman [Trade-mark: Infringement], 451.
- Lake v. Simmons [Insurance: Larceny by a Trick], 369.
- Lanyon, In re; Lanyon v. Lanyon [Will], 865.
- Layzell and Another v. Thompson and Others [Franchise: Ancient Ferry], 331.
- Lee, Joe, Limited v. Tattersall's Committee [Gaming: Racing Bets], 20.
- Levene v. Commissioners of Inland Revenue [Income Tax: Residence in France], 253.
- Lewis v. Guest, Keen & Nettlefolds Limited; Watkins v. Same; Tucker v. Same; Ingram v. Crawshaw Brothers [Injured Workmen: Partial Incapacity], 388.
- Leyton U.D.C. v. Wilkinson, 293.
- Little v. Little [Divorce: Evidence of Adultery], 493.
- Lord Alington and the London County Council's Contract, In re [Settled Land], 695.
- Lorden v. Brooke-Hitching and Others [Lease: Restrictive Covenants], 332.
- Lysaght v. Commissioners of Inland Revenue [Income Tax: Residence in Ireland], 253.
- Mackenzie-Kennedy v. Air Council [Crown Government Department: Tort], 633.
- Mackie v. Western District Committee of Dumbarton C.C. [Highway], 710.
- Macnaghten v. Douglas [Osteopath's Fees], 409.
- Manchester Corporation v. Audenshaw Urban District Council and Another [Maintenance of Highway], 947.
- Martin v. Lowry; Martin v. Inland Revenue Commissioners [Income Tax: Excess Profits Duty], 18.
- Mather, In re; Mather v. Mather [Devise of Real Estate not disposed of by Settlement], 142.
- Mathieson, In re [Bankruptcy: Settlement], 18.
- McCausland v. McCausland [Divorce: Service on Minor Respondent], 472.
- Merchants' Marine Insurance Co. Limited v. North of England Protecting and Indemnity Association [Marine Insurance: Collision: Damage to Pontoon], 82.
- Michaelson v. Crisp [Moneylender: Money sent through Post: Death of Borrower before Receipt], 982.
- Midland Bank, Limited v. Commissioners of Inland Revenue [Receipt Forms], 622.
- Milsted & Son, Limited, W. H. v. Hamp and Ross & Glendinning, Limited [Master and Servant], 845.
- Mitchell v. M. W. Noble Limited [Income Tax: Deduction from Company's Profits], 175.
- Money v. Money & Turner [Divorce], 666.
- Morgan, In re; Brown v. Jones and Others [Trustee Beneficiary: Costs], 650.
- Morgan v. Liverpool Corporation [Landlord and Tenant: House Let at Small Weekly Sum: Injury to Tenant: Notice of Defect], 35.
- Morris, In re; Skinner v. Sanders [Estate Duty: Liability of Real Estate], 472.
- Musmann v. Engelke [Diplomatic Privilege: Immunity], 561.
- National Benefit Assurance Co., In re [Marine Insurance], 665.
- National Benefit Assurance Co., Limited, In re [Insurance: Contract], 880.
- Oakley v. Wilson [Quarterly Tenant Sub-lets: Action for Trespass], 409.
- Oldham, In re; Oldham v. Myles [Accounts between Tenant for Life and Remainderman], 491.
- Oliver, In re; Theobald v. Oliver and Others [Breach of Trust], 710.
- Paget, In re; Ex parte The Official Receiver, 489.
- Palmolive Company (of England), Limited v. Freedman, 651.
- Palmolive Co. (of England) v. Freedman [Maintenance of Prices], 927.
- Parker's Settled Estates, re; Parker v. Parker [Compound Settlement: Trust for Sale], 981.
- Pedley, In re; Wallace v. Wallace [L.P.A., 1925], 583.
- P. v. P. [Divorce: Application to Ex parte Hearing], 964.
- Pratt v. Pratt [Husband and Wife: Rescission of Maintenance Order on Ground of Adultery], 433.
- Price v. Price [Neglect to Maintain: Now: A Continuing Offence], 432.
- Provace Limited v. Le Brasseur Surgical Manfg. Co. Limited [Trade-mark], 309.
- Public Trustee and Others v. Chancellor of the Duchy of Lancaster and Another [Title: Tithe Rent-charge], 19.
- Purnell v. Roche and Another [Mortgage: Foreclosure: Mortgagee of Unsound Mind], 452.
- Quintin Dick, In re; Lord Cloncurry v. Fenton [Court Fees: Ascertainment of Persons Interested], 176.
- Republica de Guatemala v. Nunez [Interpleader: Appeal: Conflict of Laws: *Lex situs*: Debt], 35.
- Rex v. Commissioners of Customs and Excise; Ex parte Pegler [Licensing], 728.
- Rex v. Grain; Wandsworth Guardians, Ex parte [Local Government: Surcharge], 308.
- Rex v. Legislative Committee of the Church Assembly; Ex parte Haynes Smith [Prayer Book Measure], 947.
- Rex v. O'Donoghue [Criminal Law], 897.
- Richards v. United National Collieries Limited [Workmen's Compensation: Reduction or Ending of Weekly Payments: Attendance before Medical Referee: Expenses], 490.
- Richardson v. Richardson and National Bank of India, Limited [Divorce: Wife's Costs], 695.
- Riversdale Mill Co. Limited v. Hart [Wages: Piecework], 22.
- Robins v. National Trust Co. Limited [Ontario: Setting aside Will; Concurrent Findings of Fact], 158.
- Roe v. Russell [Sub-letting by Statutory Tenant], 1003.
- Royal Antediluvian Order of Buffaloes v. P. D. Owens (Inspector of Taxes) [Convalescent Home or Hospital], 928.
- R. v. The Minister of Health; Ex parte Dore [Metropolitan Borough: Payment of Wages: Disallowance: Remission of Surcharge Quashed], 160.
- Ryder and Steadman's Contract, In re [Sale of Fee Simple: Rent-charge: Meaning of "Settled Land"], 451.
- Ryder and Steadman's Contract, In re [Settled Land: Undivided Share; Transitional Clauses: Statutory Trusts], 214.



- Sabatur v. The Trading Co. [Writ : Service : Foreign Corporation], 104.  
 Scollick v. Scollick [Divorce], 584.  
 Seymour v. Reed [Income Tax : Benefit Match], 488.  
 Smith, In re; Franklin v. Smith [Covenant to Settle After-acquired Property], 744.  
 Snia Viscosa Societa, etc. v. s.s. "Yuri Maru"; Canadian American Shipping Co. v. s.s. "Woron," 649.  
 Society for Promoting Employment of Women, In re [Company], 583.  
 Stead v. Stead [Wife's Petition : Evidence of Infection], 391.  
 Tallack v. Tallack and Brockman [Husband's Petition for Settlement by Wife in favour of Children], 521.  
 Tarn v. Scanlan [Income Tax : Foreign Company Trading in U.K.], 1002.  
 Tate & Lyle Limited v. London and North Eastern Railway Co. and L.M.S. Railway Co. [Railway Rates : Merchandise : Variation : Rates Tribunal], 82.  
 The British Thomson-Houston Co. v. Mandler [Patent : Infringement : Interim Injunction], 472.  
 "The Mackroom" [Collision : Vessel at Anchor], 472.  
 "The Ruapehu" [Shipping : Repairs by Dock Owner], 330.  
 Thomson & Co. (D.C.) v. McNulty [Libel], 744.  
 Torbay Hotel Limited v. Jenkins and Another [Covenant : Restrictions : Mutual Obligations], 471.  
 Tredegar v. Harwood [Landlord and Tenant], 864.  
 Trollope's Will Trust, In re; Public Trustee v. Trollope [Will : Trust for Conversion], 310.  
 United General Assurance Co., In re [Assurance : Contracts in London to cover Risk of Claims in France], 141.  
 Vickers Limited v. Luftfahrzeug G.m.b.H. [Instalment for Airship Ordered in Germany to be Repaid], 44.  
 Vickers Limited v. Miners; Thames Steam Tug and Lighterage Co. v. Ingram [Workmen's Compensation : Review of Weekly Payment], 350.  
 Vincent v. Southern Railway Co. [Railway : Negligence], 34.  
 Vosper v. Great Western Railway Co., 605.  
 Wallem's Rederi A/S v. Wm. H. Muller & Co., Batavia [Charter Party : Shipowner's Right to Load other Cargo], 431.  
 Waller v. Waller [Husband and Wife : Separation Order], 232.  
 Watson v. Haggitt [Partnership : Solicitors], 963.  
 Welsh Navigation Steam Coal Co. v. Evans [Workmen's Compensation], 694.  
 Welton v. Welton [Divorce : Alimony pendente lite], 121.  
 White v. Smith [Action Commenced in High Court : Relief under Moneylenders Acts : Transfer to County Court], 191.  
 Whyte, Ridsdale & Co. Limited v. The Attorney-General [Safeguarding of Industries : Dyemaking], 143.  
 Williams v. Barton [Making a Profit out of Trusteeship], 370.  
 Williams, In re; Public Trustee v. Williams and Others, 605.  
 Winter, In re; Ex parte Williams [Bankruptcy Practice], 1002.  
 Wisbech Rural District Council v. Ward [Architect's Liability for Negligence], 745.  
 Wits v. Mackay and Others [School Teachers' Salaries], 666.  
 Woolwich Corporation v. Roberts [Minimum Wages of Employes : Illegal Payment], 488.

R  
J  
0.5

Law

RECEIVED  
JAN 16 1928  
O. S. U. LIBRARY

# THE SOLICITORS' JOURNAL AND WEEKLY REPORTER.

---

## Statutes

ENACTED IN THE SESSION OF PARLIAMENT, 1927.

17 & 18 Geo. 5.

---

PRICE ONE SHILLING.

LONDON: 29 BREAMS BUILDINGS, E.C.4.

A

A

I

A

A

M

S

A

ap

he

of

P

U

th

an

of

ot

m

Ar

reg

19

m

dr

ti

ar

of

an

th

sp

ma

th

(

ser

the

# Statutes

## ENACTED IN THE SESSION OF PARLIAMENT, 1927.

17 & 18 Geo. 5.

### CHAPTER 1.

#### PUBLIC WORKS LOANS ACT, 1927.

An Act to grant money for the purpose of certain local loans out of the Local Loans Fund; and for other purposes relating to local loans.  
[11th March, 1927.]

### CHAPTER 2.

#### CONSOLIDATED FUND (No. 1) ACT, 1927.

An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March, one thousand nine hundred and twenty-six, one thousand nine hundred and twenty-seven, and one thousand nine hundred and twenty-eight.  
[29th March, 1927.]

### CHAPTER 3.

#### POOR LAW EMERGENCY PROVISIONS (SCOTLAND) ACT, 1927.

An Act to make provision as to poor relief to dependants of persons involved in a trade dispute in Scotland, to enable relief to be given by way of loan, and to extend further the duration of the Poor Law Emergency Provisions (Scotland) Act, 1921, as amended by subsequent Acts.  
[29th March, 1927.]

### CHAPTER 4.

#### ROYAL AND PARLIAMENTARY TITLES ACT, 1927.

An Act to provide for the alteration of the Royal Style and Titles and of the Style of Parliament and for purposes incidental thereto.  
[12th April, 1927.]

1. *Power to alter style and titles of Crown.*—It shall be lawful for His Most Gracious Majesty, by His Royal Proclamation under the Great Seal of the Realm, issued within six months after the passing of this Act, to make such alteration in the style and titles at present appertaining to the Crown as to His Majesty may seem fit.

2. *Alteration of the style of Parliament.*—(1) Parliament shall hereafter be known as and styled the Parliament of the United Kingdom of Great Britain and Northern Ireland; and accordingly, the present Parliament shall be known as the Thirty-fourth Parliament of the United Kingdom of Great Britain and Northern Ireland, instead of the Thirty-fourth Parliament of the United Kingdom of Great Britain and Ireland.

(2) In every Act passed and public document issued after the passing of this Act the expression "United Kingdom" shall, unless the context otherwise requires, mean Great Britain and Northern Ireland.

3. *Short title.*—This Act may be cited as the Royal and Parliamentary Titles Act, 1927.

### CHAPTER 5.

#### SALE OF FOOD AND DRUGS ACT, 1927.

An Act to amend the Sale of Food and Drugs Acts, 1875 to 1907.  
[12th April, 1927.]

1. *Amendment of 38 & 39 Vict. c. 63-7 Edw. 7, c. 32.*—(1) Where any regulations made under the Public Health (Regulations as to Food) Act, 1907, as amended by any subsequent enactment and the enactments mentioned in that Act, prescribe the composition of any article of food or drink intended for sale or prohibit or restrict the addition of any preservative or other ingredient or material to any such article, a purchaser of such article shall, unless the contrary is proved, be deemed for the purposes of section six of the Sale of Food and Drugs Act, 1875, to have demanded an article complying with the provisions of the regulations, as regards the presence or amount of any constituent, ingredient or material specified in the regulations, and the addition of any such ingredient or material, in contravention of the regulations, shall, for the purposes of the said Act of 1875, be deemed to render the article injurious to health.

(2) Where any such regulations restrict the addition of any preservative, or other ingredient or material, to an article of food or drink, the addition of any such ingredient or material to an amount not

exceeding the limit specified by the regulations shall not, for the purposes of the Sale of Food and Drugs Act, 1875, be deemed to render the article injurious to health.

2. *Short title.*—This Act may be cited as the Sale of Food and Drugs Act, 1927, and shall be construed as one with the Sale of Food and Drugs Acts, 1875 to 1907, and those Acts and this Act may be cited together as the Sale of Food and Drugs Acts, 1875 to 1927.

3. *Commencement.*—This Act shall come into operation at the date of the passing of this Act.

### CHAPTER 6.

#### FORESTRY ACT, 1927.

An Act to authorise an increase of the number of Forestry Commissioners; to empower the Commissioners to make byelaws with respect to land vested in them or under their management or control; and for purposes consequential upon the matters aforesaid.  
[12th April, 1927.]

Be it enacted, etc. :—

1. *Increase of number of Forestry Commissioners*—9 & 10 Geo. 5, c. 58.]—(1) For the purpose of assisting the Forestry Commissioners in promoting employment by increasing the acreage under timber, the number of Forestry Commissioners (hereinafter referred to as the Commissioners) that may be appointed by His Majesty under subsection (1) of section one of the Forestry Act, 1919 (hereinafter referred to as the principal Act), shall be increased from eight to ten.

(2) Each of the persons first appointed to be ninth and tenth Commissioner respectively shall vacate office upon the expiration of the term of office of the other Commissioners in office at the date of his appointment, but shall be eligible for re-appointment in like manner as they are.

2. *Power to make and enforce byelaws.*—(1) Subject to the provisions of this section, the Commissioners may make such byelaws with respect to any land, being land vested in them or under their management or control to which the public have or may be permitted to have access, as appear to them to be necessary for the preservation of any trees or timber on the land or of any property of the Commissioners, and for prohibiting or regulating any act or thing tending to injury or disfigurement of the land or the amenities thereof, and, without prejudice to the generality of the foregoing provisions, for regulating the reasonable use of the land by the public for the purposes of exercise and recreation :  
Provided that—

(a) no byelaws made under this section shall take away or injuriously affect any estate, interest, right of common or other right of a profitable or beneficial nature in, over or affecting any land, except with the consent of the person entitled thereto; and

(b) no byelaws made under this section shall apply to any common which is subject to a scheme or regulation made in pursuance of the Metropolitan Commons Acts, 1866 to 1898, or the Inclosure Acts, 1845 to 1882, or the Commons Act, 1899; and

(c) no byelaws shall be made under this section with respect to the New Forest or the Forest of Dean except after consultation with the verderers of those forests respectively.

(2) Before any byelaw made under this Act comes into operation, a draft thereof shall be laid before each House of Parliament for a period of not less than twenty-one days on which that House has sat, and if either House, before the expiration of that period, presents an Address to His Majesty praying that it shall be annulled, no further proceedings shall be taken thereon, but without prejudice to the making of any new draft byelaw.

(3) The power and duty of making byelaws under this section and of enforcing any such byelaws shall be deemed to be included among the powers and duties of the Commissioners under the principal Act, and the Commissioners may authorise any officer or servant appointed or employed by them to exercise and perform on their behalf such powers and duties as they may consider necessary for the enforcement of such byelaws, and in particular, to remove or exclude, after due warning, from any land to which the byelaws relate any person who commits, or whom he reasonably suspects of committing, an offence against this Act or against the Vagrancy Act, 1824.

(4) Any person who fails to comply with or acts in contravention of any byelaw made under this section, or obstructs any officer or



servant appointed or employed by the Commissioners in the due exercise or performance of his powers or duties under this section, shall be guilty of an offence against this Act, and shall be liable on summary conviction to a fine not exceeding five pounds, and in the case of a continuing offence, to a further fine not exceeding ten shillings for each day upon which the offence continues.

(5) Without prejudice to the power of any other court in relation to any offence against this Act, the verderers of the New Forest and of the Forest of Dean may, in their courts, inquire into offences against this Act alleged to have been committed within those forests respectively, and may punish such offences so committed, and those courts shall, as respects their jurisdiction under this Act, be deemed to be courts of summary jurisdiction, and the provisions of the Summary Jurisdiction Acts, including the provisions as to the recovery of fines and as to appeals, and the provisions of any rules made under those Acts, shall apply accordingly.

(6) Subject to the provisions of section five of the Criminal Justice Administration Act, 1914, but notwithstanding anything in any other Act, any fine recovered under this section in any proceedings in England shall (unless the court for some special reason otherwise orders) be paid to the Commissioners.

**3. Short title, construction, citation, extent and saving.**—(1) This Act may be cited as the Forestry Act, 1927, and shall be construed as one with the Forestry Acts, 1919 and 1923, and this Act and those Acts may be cited together as the Forestry Acts, 1919 to 1927.

(2) This Act shall not extend to Northern Ireland.

(3) Any byelaws made by the Commissioners under this Act shall be without prejudice to any byelaws made under any other Act by the verderers of the New Forest or Forest of Dean as respects those forests respectively, and the powers conferred by this Act upon the said verderers shall be in addition to and not in derogation of any other powers exercisable by them at the commencement of this Act.

## CHAPTER 7.

### ARMY AND AIR FORCE (ANNUAL) Act, 1927.

An Act to provide, during twelve months, for the Discipline and Regulation of the Army and Air Force. [12th April, 1927.]

## CHAPTER 8.

### GOVERNMENT OF INDIA (INDIAN NAVY), ACT, 1927.

An Act to amend the Government of India Act with a view to facilitating the provision of an Indian Navy, and to make consequential amendments in the Naval Discipline Act. [29th June, 1927.]

## CHAPTER 9.

### PACIFIC CABLE ACT, 1927.

An Act to consolidate with amendments the Pacific Cable Acts, 1901 to 1924. [29th June, 1927.]

## CHAPTER 10.

### FINANCE ACT, 1927.

An Act to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, and to amend the law relating to Customs and Inland Revenue (including Excise) and the National Debt, and to make further provision in connection with finance. [29th July, 1927.]

#### PART I.

##### CUSTOMS AND EXCISE.

**1. Duty on tea.**—The customs duty payable on tea until the first day of August, nineteen hundred and twenty-seven, under section one of the Finance Act, 1926, shall, subject to the provisions of section eight of the Finance Act, 1919 (which relates to imperial preferential rates) continue to be charged, levied and paid until the first day of August, nineteen hundred and twenty-eight, that is to say—

Tea - - - - the lb. - - - fourpence.

**2. Additional medicine duties.**—The additional excise duties which were imposed by section eleven of the Finance (No. 2) Act, 1915, upon medicines liable to duty and which were continued by section two of the Finance Act, 1926, until the first day of August, nineteen hundred and twenty-seven, shall continue to be charged on and after that date until Parliament otherwise determines.

**3. Exemption of motor tyres from customs duty to cease.**—The exemption in respect of tyres which is given by section three of the Finance Act, 1925, from the customs duty thereby charged on the accessories and component parts of motor cars, motor bicycles, and motor tricycles shall be deemed to have ceased as from the twelfth day of April, nineteen hundred and twenty-seven.

**4. Amendment with respect to duty on cinematograph films.**—For the purpose of the customs duty charged on cinematograph films by

section three of the Finance Act, 1925, the expression "blank film" shall include, and as from the twelfth day of April, nineteen hundred and twenty-seven, be deemed to have included, all photographic sensitised sheets or strips of celluloid or other similar material which are of a length of not less than twelve feet, whatever the width of the sheets or strips may be, and duty shall be charged on any such sheets or strips in proportion to their width.

**5. Increased duties on wines.**—(1) As from the twenty-fifth day of April, nineteen hundred and twenty-seven, there shall, in lieu of the customs duties theretofore payable on wines, be charged, levied and paid on wines imported into the United Kingdom, in the case of wines of the descriptions specified in the first column of the table contained in Part I of the First Schedule to this Act, and not being Empire products, duties at the rates respectively specified in the second column of that table, and in the case of wines of the descriptions specified in the first column of the table contained in Part II of the said Schedule, and being Empire products, duties at the rates respectively specified in the second column of that table.

(2) Section eight of the Finance Act, 1919 (which relates to imperial preferential rates) shall have effect as though the duties charged by this section in respect of wines being Empire products were reduced rates of duties specified in the second column of the Second Schedule to that Act, and section seven of the Finance Act, 1926, shall have effect as though the duties charged by this section had been in force immediately before the first day of July, nineteen hundred and twenty-six.

(3) Sub-section (2) of section eight of the Customs and Inland Revenue Act, 1890 (which provides that wine rendered sparkling in warehouse is to be deemed to be sparkling wine for the purpose of a certain duty imposed on sparkling wine) shall apply for the purpose of the duty imposed on sparkling wine by this section as it applied for the purpose of the duty mentioned in that sub-section.

(4) In this section the expression "wine" includes the lees of wine, and the expression "Empire products" means such Empire products as are entitled to a preferential rate under section eight of the Finance Act, 1919.

**6. Excise duty on sweets.**—(1) As from the twenty-fifth day of April, nineteen hundred and twenty-seven, there shall be charged, levied and paid on sweets sent out from the premises of a maker of sweets for sale an excise duty at the rate of one shilling for every gallon.

(2) The Commissioners may make regulations generally for securing and collecting the excise duty payable under this section and for prohibiting the manufacture for sale of sweets except by persons having made entry for the purpose, and provision may be made by any such regulations for applying to the manufacture of sweets for sale or to the duty thereon the provisions of any enactments relating to the brewing of or the duty on beer, and for relieving from duty sweets intended for exportation or shipment as stores or sent out to the premises of another maker of sweets for sale.

(3) If any person acts in contravention of or fails to comply with any regulation made under this section, the article in respect of which the offence is committed shall be forfeited and the person committing the offence shall be liable in respect to each offence to an excise penalty of fifty pounds.

**7. Duties and drawbacks on tobacco.**—(1) As from the twelfth day of April, nineteen hundred and twenty-seven, in lieu of the customs duties theretofore payable on tobacco, there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged, levied and paid on tobacco imported into the United Kingdom the duties specified in Part I of the Second Schedule to this Act.

(2) As from the twelfth day of April, nineteen hundred and twenty-seven, there shall, in lieu of the excise duties theretofore payable on tobacco, be charged, levied and paid on tobacco grown in the United Kingdom the duties specified in Part II of the Second Schedule to this Act.

(3) The drawback allowed under section one of the Tobacco Act, 1863, on tobacco exported from the United Kingdom or deposited in a bonded or King's warehouse, shall, in cases where it is shown that the increased duties imposed by this section have been paid, be allowed at the rates set out in Part III of the Second Schedule to this Act instead of at the rates set out in Part III of the Second Schedule to the Finance Act, 1918, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904.

**8. Increased duty on matches.**—(1) As from the twelfth day of April, nineteen hundred and twenty-seven, there shall, in lieu of the customs duties theretofore payable on matches, be charged, levied and paid on matches imported into the United Kingdom the duties specified in Part I of the Third Schedule to this Act.

(2) As from the twelfth day of April, nineteen hundred and twenty-seven, there shall, in lieu of the excise duties theretofore payable on matches, be charged, levied and paid on matches manufactured in the United Kingdom the excise duties specified in Part II of the Third Schedule to this Act.

(3) Sub-sections (4) and (5) of section three of the Finance (New Duties) Act, 1916, shall apply for the purpose of the duties under this section as they apply for the purpose of the duties under that section.

**9. Customs duty on translucent or vitrified pottery.**—(1) During a period of five years beginning on the nineteenth day of April, nineteen

hundred and twenty-seven there shall be charged, levied and paid on the importation into the United Kingdom of any translucent pottery or vitrified pottery, which is either an article of a description commonly used in connection with the serving of food or drink or a component part of such an article, a customs duty at the rate of one pound and eight shillings for every hundredweight thereof.

(2) Sub-sections (2), (3) and (4) of section one of the Safeguarding of Industries (Customs Duties) Act, 1925, shall apply to the goods chargeable with duty under this section and to the duty imposed by this section as they apply to the articles chargeable with duty under that Act and to the duties imposed by that Act.

**10. Time for payment of beer duty.**—Section nine of the Finance Act, 1926 (which gives power to the Commissioners to defer the time for payment of beer duty for a period not exceeding one month from the fifteenth day of the month succeeding the month in which duty was charged) shall cease to have effect, and section sixteen of the Inland Revenue Act, 1880, shall accordingly have effect as originally enacted.

**11. Alteration of duties on certain licences for mechanically propelled vehicles.**—(1) As from the first day of January, nineteen hundred and twenty-eight, section thirteen of the Finance Act, 1920 (which imposes duties of excise in respect of mechanically propelled vehicles) shall have effect as if paragraphs 4 and 5 of the Second Schedule to the Finance Act, 1920, were amended in the manner specified in the Fourth Schedule to this Act.

(2) No duty shall be payable under the said section thirteen in respect of vehicles used for no purpose other than the haulage of lifeboats and the conveyance of the necessary gear of the lifeboats which are being hauled.

**12. Rebate of duty in case of licences taken out for certain motor vehicles in 1927.**—If any person, having been the holder of a licence for a mechanically propelled vehicle taken out in the year nineteen hundred and twenty-seven, and charged with duty under paragraph 5 of the Second Schedule to the Finance Act, 1920, produces on or before the thirty-first day of January, nineteen hundred and twenty-eight, to the council of the county or county borough with which the vehicle was registered at the time (as the case may be) of the expiration of the licence, or of the surrender or transfer thereof by him, a statutory declaration to the effect—

(a) that during a specified period, which must in the case of a licence taken out before the passing of this Act be a period beginning on some date subsequent to the thirtieth day of April, nineteen hundred and twenty-seven, and ending on the date of the expiration, surrender, or transfer, as the case may be, of the licence, and in the case of a licence taken out after the passing of this Act be the period during which the licence was held by the person making the declaration, the vehicle was (within the meaning of the said paragraph 5 as that paragraph will have effect on and after the first day of January, nineteen hundred and twenty-eight), used solely by him for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupied;

(b) that he was during the specified period a person engaged in agriculture;

(c) that the vehicle was during the specified period registered in his name;

he shall be entitled to be repaid by the council by way of allowance in respect of the duty paid for the licence the following amount in respect of each complete month comprised in the specified period—

(i) in the case of a licence taken out for one quarter of the year only or for any less period, a sum equal to one-third of the difference between the duty payable under the said paragraph 5 on a quarterly licence for the vehicle and the duty which would have been payable on such a licence if the vehicle had been chargeable with duty under the scale contained in the paragraph (c) set out in the Fourth Schedule to this Act;

(ii) in the case of any other licence a sum equal to one-twelfth of the difference between the full annual duty payable on the licence and the full annual duty which would have been payable on the licence if the vehicle had been chargeable with duty under the scale aforesaid.

**13. Extension of s. 16 of Finance Act, 1921.**—Section sixteen of the Finance Act, 1921 (which empowers the Commissioners to make regulations with respect to the manufacture, &c., of power methylated spirits and with respect to the use, &c., of spirits to be used in the manufacture of such methylated spirits) shall have effect as though for the references therein to power methylated spirits there were substituted references to methylated spirits of any kind.

**14. Provisions with respect to certain processes of distillation.**—(1) Where the Commissioners are satisfied that some process of manufacture carried on by any person involving the distillation of a fermented liquor is primarily directed to the production of some article other than spirits, they may direct that (subject to compliance with such conditions for the protection of the revenue in respect of proof or security or otherwise as they may think proper to impose, whether by regulations or otherwise) such of the provisions of any enactment relating to the manufacture of, or manufacturers of, spirits as may be specified in the direction shall not in the case of that person apply to that process or to premises where that process is carried on, or that, subject as aforesaid

any such provisions shall in the case of that person apply to that process or to any such premises only with such modifications as may be specified in the direction.

(2) If any person in whose case a direction is given by the Commissioners under this section acts in contravention of or fails to comply with any regulations made under this section which are applicable in his case or with any conditions imposed under this section in his case, he shall be liable to an excise penalty of fifty pounds.

**15. Amendment as to allowances in respect of spirits.**—(1) The expression "spirits" in section one of the Revenue Act, 1905 (which provides for the payment of an allowance in respect of spirits used in art manufacture, &c.) shall include methylic alcohol so purified or prepared as to be chargeable with duty under Part I of the Spirits Act, 1880, and the allowance under that section shall be payable accordingly.

(2) Section three of the Customs and Inland Revenue Act, 1835 (which provides for the payment of an allowance on British spirits exported or used in warehouse), shall have effect as though the reference therein to spirits distilled included a reference to spirits manufactured by any process whatsoever.

(3) If the Treasury are satisfied, as respects spirits manufactured by some process in the case of which some of the general enactments relating to the manufacture of, or manufacturers of, spirits do not apply or apply only subject to modifications, that an allowance in the case of such spirits at the rate payable under section three of the Customs and Inland Revenue Act, 1885, or section one of the Revenue Act, 1905, would in the case of such spirits be excessive, the Treasury may direct that the amount of the said allowance shall in the case of such spirits be reduced to such an amount as appears to them to be reasonable in the circumstances of the case.

**16. Power to make regulations requiring returns with respect to importation, &c. of certain alcohols.**—(1) The Commissioners may, in so far as it seems to them expedient so to do for the purpose of protecting the revenue arising from the customs or excise duties on spirits, make regulations, requiring importers, manufacturers, sellers or users of propyl, butyl or amyl alcohol, or of any of the isomeric forms of such alcohols, to furnish returns containing such particulars as may be prescribed by the regulations in respect of the importation, manufacture, sale or use by any such persons of any of the said articles, and provision may be made by any such regulations for requiring persons by whom any premises on which any such articles are manufactured to be registered.

(2) If any person acts in contravention of or fails to comply with any regulation made under this section, he shall in respect of each offence, be liable to an excise penalty of ten pounds.

**17. Bottling of spirits in warehouse.**—Spirits, whether British or foreign, to be bottled in a warehouse may, instead of being bottled in such bottles and packed in such cases as are allowed by any enactment in force at the commencement of this Act, be bottled in such bottles and packed in such cases as may be allowed by regulations to be made by the Commissioners.

**18. Reduction of betting duty in case of bets made under certain conditions on sporting events.**—(1) Where a person while attending a meeting at which a sporting event is to be decided makes with a bookmaker so attending a bet on any sporting event of the same kind, the betting duty chargeable under Part II of the Finance Act, 1926, in respect of the bet shall be a sum equal to two per centum of the amount paid, or offered or promised to be paid, to or to the order or for the use of the bookmaker.

(2) In this section the expression "sporting event" means any race game, match, or any like event.

**19. Paper to be used as material for yarn exempted from duty on wrapping paper.**—Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any paper liable to duty under section eleven of the Finance Act, 1926, as being packing or wrapping paper is imported after the date of the passing of this Act, solely for the purpose of being spun into yarn, the Commissioners shall, subject to such conditions (if any) as they think necessary for the safeguarding of the revenue, allow that paper to be imported free of duty or repay any duty paid on importation, as the case may be.

## PART II.

### INCOME TAX.

#### Charge of Tax and Miscellaneous.

**20. Income tax and super-tax for 1927-28.**—(1) Income tax for the year 1927-28 shall be charged at the rate of four shillings, and the rates of super-tax for that year shall, for the purposes of section four of the Income Tax Act, 1918, as amended by the Finance Act, 1920, be the same as those for the year 1926-27.

(2) All such enactments relating to income tax and super-tax respectively as were in force with respect to the duties of income tax and super-tax granted for the year 1926-27 shall, subject to the provisions of Part IV of the Finance Act, 1926, have full force and effect with respect to the duties of income tax and super-tax respectively granted by this Act.

(3) The annual value of any property which has been adopted for the purpose of income tax under Schedules A and B for the year 1926-27 shall be taken as the annual value of that property for the same purpose for the year 1927-28.



Provided that this subsection shall not apply to lands, tenements and hereditaments in the Administrative County of London with respect to which the valuation list under the Valuation (Metropolis) Act, 1869, is by that Act made conclusive for the purposes of income tax.

**21. Amendment as to date of payment of tax under Schedule A.**—Subsection (2) of section one hundred and fifty-seven of the Income Tax Act, 1918 (which provides that in the cases to which that subsection applies income tax shall be payable in two equal instalments), shall cease to have effect so far as it relates to tax chargeable under Schedule A, other than any tax so chargeable in respect of income which is, or is to be treated as, earned income.

**22. Amendment as to relief from tax in respect of losses.**—Where a person has under the provisions of subsection (3) of section twenty-nine of the Finance Act, 1926, elected to be charged to income tax in respect of profits or gains or income arising from any source on the amount on which he would have been charged if the said section had not passed, that person shall not be entitled to relief under section thirty-three of the said Act in respect of a loss sustained in any year earlier than the year 1928-29 or than the year which is, under the provisions of section thirty-four of the said Act, to be taken to be the year preceding the year 1929-30.

**23. Application of s. 29 of Finance Act, 1926, to certain cases.**—Where a trade, profession or vocation has been set up or commenced or income has first become chargeable under Case V of Schedule D within the period of two years immediately preceding the year next before the year of assessment, the provisions of subsection (1) of section twenty-nine of the Finance Act, 1926, shall apply for the purpose of computing income tax in respect of the profits or gains of that trade, profession or vocation or in respect of that income as they apply for the purpose of computing income tax in respect of the profits or gains or income mentioned in that subsection.

**24. Amendment as to exemption from income tax in respect of profits of trades carried on by charities.**—The following shall be substituted for paragraph (c) of subsection (1) of section thirty of the Finance Act, 1921:—

"(c) from income tax under Schedule D in respect of the profits of a trade carried on by any charity, if the profits are applied solely to the purposes of the charity and either—

"(i) the trade is exercised in the course of the actual carrying out of a primary purpose of the charity; or

"(ii) the work in connection with the trade is mainly carried on by beneficiaries of the charity."

**25. Payment of income tax on certain copyright royalties by deduction.**—(1) Where the usual place of abode of the owner of a copyright is not within the United Kingdom, Rule 21 of the General Rules shall apply to any payment of or on account of any royalties or sums paid periodically for or in respect of that copyright as it applies to annual payments not payable out of profits or gains brought into charge.

(2) In this section the expression "copyright" does not include a copyright in any dramatic work being a cinematograph production, or in any artistic work being a photograph intended to be used for the purpose of the exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus.

(3) This section shall apply to all payments of or on account of any royalties or sums made on or after the first day of July, nineteen hundred and twenty-seven, for or in respect of any such copyright as aforesaid, and to any payments made between the eleventh day of April, nineteen hundred and twenty-seven, and the said first day of July on account of any such royalties or sums payable in respect of any matter arising on or after the said first day of July.

(4) In this section the expression "owner of a copyright" includes a person who, notwithstanding that he has assigned a copyright to some other person, is entitled to receive periodical payments in respect of that copyright, and the reference to royalties or sums paid periodically for or in respect of a copyright shall not include royalties or sums paid in respect of copies of works which are shown to the satisfaction of the Special Commissioners to have been exported from the United Kingdom for distribution outside the United Kingdom.

(5) Rule 23 of the General Rules shall be extended so as to apply to all payments to which this section applies.

**26. Amendment of Rule 21 of General Rules.**—(1) Rule 21 of the General Rules shall be amended by the substitution of the following paragraphs for paragraph (2) thereof:—

"(2) Where any such payment as aforesaid is made by or through any person, that person shall forthwith deliver to the Commissioners of Inland Revenue, for the use of the Special Commissioners, an account of the payment, or of so much thereof as is not made out of profits or gains brought into charge, and of the tax deducted out of the payment or out of that part thereof, and the Special Commissioners shall assess and charge the payment of which an account is so delivered on that person.

(2A) The Special Commissioners may, where any person has made default in delivering an account required by this Rule, or where they are not satisfied with the account so delivered, make an assessment according to the best of their judgment, and if any person neglects or refuses to deliver an account so required, he shall forfeit the sum of one hundred pounds over and above the tax chargeable.

(2a) All the provisions of the Income Tax Acts relating—

(a) to persons who are to be chargeable with income tax and to income tax assessments;

(b) to appeals against such assessments;

(c) to the collection and recovery of income tax;

(d) to cases to be stated for the opinion of the High Court,

shall, so far as they are applicable, apply to the charge, assessment, collection and recovery of income tax under this Rule, and the Special Commissioners shall, for the purpose of an assessment under this Rule, have any powers of a surveyor, and, for the purpose of the representation of the Crown before the Special Commissioners on any appeal under this Rule, any person nominated in that behalf by the Commissioners of Inland Revenue shall have all such powers as a surveyor has at and upon the determination of an appeal."

(2) The provisions of the said Rule 21 as amended by sub-section (1) of this section shall, subject to any necessary modifications, apply in the case of a payment which has been made before the passing of this Act unless at that date the tax to be deducted from the payment has been paid to the Crown.

**27. Relief in respect of losses in transactions, profits of which would be chargeable under Case VI of Sch. D.**—(1) Where in any year of assessment a person sustains a loss in any transaction, whether he was engaged therein solely or in partnership, being a transaction of such a nature that, if any profits had arisen therefrom, he would have been liable to be assessed in respect thereof under Case VI of Schedule D, he may claim that the amount of the loss sustained by him shall, as far as may be, be deducted from or set off against the amount of any profits or gains arising from any transaction in respect of which he is assessed for that year under the said Case VI, and that any portion of the loss for which relief is not so given shall, as far as may be, be carried forward and deducted from or set off against the amount of any profits or gains arising from any transaction in respect of which he is assessed under the said Case VI for any of the six following years of assessment.

(2) In the application of this section to a loss sustained by a partner in a partnership the expression "the amount of any profits or gains arising from any transaction in respect of which he is assessed" shall be taken to mean in respect of any year such portion of the amount on which the partnership is assessed under Case VI in respect of any transaction as he would be required under the Income Tax Acts to include in a return of his total income for that year.

(3) Any relief under this section by way of the carrying forward of the loss shall be given as far as possible from the first subsequent assessment in respect of any such profits or gains as aforesaid for any year within the said six following years, and, so far as it cannot be so given, then from the next such assessment and so on.

(4) The provisions of this section shall extend so as to apply to a loss sustained in the year ending on the fifth day of April, nineteen hundred and twenty-seven.

**28. Relief in respect of losses in business set up after 6th April 1923.**—(1) If a person who is assessable to income tax for the year 1927-28 or the year 1928-29 in respect of the profits or gains of a trade, profession or vocation (whether carried on by him solely or in partnership) which was set up and commenced after the sixth day of April, nineteen hundred and twenty-three, proves—

(a) that in any year earlier than the year 1926-27, or than the year which would under the provisions of section thirty-four of the Finance Act, 1926, be taken to be the year preceding the year 1927-28, he sustained a loss (to be computed in like manner as profits or gains under the Rules applicable to Cases I and II of Schedule D) in the trade, profession or vocation; and

(b) that that loss would, if Part IV of the Finance Act, 1926, had not passed, have been taken into account in the period upon the average of which the profits or gains of the trade, profession or vocation would have been calculated for the purposes of the assessment either for the year 1927-28 or for both the said years 1927-28 and 1928-29,

he may claim that an amount equal to one-third of that loss shall, as far as may be and subject to the provisions of this section, be deducted

(i) from the amount on which he is assessed in respect of the profits or gains of the trade, profession or vocation for the year 1927-28, or

(ii) both from that amount and from the amount on which he is so assessed for the year 1928-29, if the loss would have been taken into account in the period upon the average of which the profits or gains of the trade, profession or vocation would have been calculated for the purpose of the assessment for that last-mentioned year.

Provided that the amount of the deduction to be allowed to any person under this section in respect of the assessment for either of the said years shall not be in excess of the amount by which the aggregate amount of the assessments made on him in respect of the trade, profession or vocation for the period from the first setting up thereof until the end of that year (as reduced by any deduction under this section or by any deduction allowed under Rule 13 of the Rules applicable to Cases I and II of Schedule D on account of losses arising in the trade) is greater than the amount by which his aggregate profits and gains from the trade, profession or vocation for the said period exceeds the aggregate amount of his losses therefrom during that period, after deducting from those losses any loss or portion of a loss which has been or can be carried

forward under section thirty-three of the Finance Act, 1926, and the amount of any loss or losses in respect of which relief is given under section thirty-four of the Income Tax Act, 1918.

(2) In so far as relief in respect of any loss is given to any person under this section, he shall not be entitled to claim relief in respect of that loss under any other provision of the Income Tax Acts.

(3) For the purpose of the application of this section to any person, the expressions "the amount on which he is assessed in respect of the profits or gains" and "the aggregate amount of the assessments made on him" shall in respect of any year or period be taken to mean the amount or the aggregate of the amounts respectively which that person would be required under the Income Tax Acts to include in respect of the profits of the trade, profession, or vocation in his return or returns of total income for that year or period if the return or returns were made before taking into account any adjustment under section thirty-four of the Income Tax Act, 1918, or any deduction or set off under section thirty-three of the Finance Act, 1926, in respect of a loss.

**29. Relief in respect of losses where business is transferred to a company.**—(1) If, where a business carried on by any individual or by any individuals in partnership has, whether before or after the passing of this Act, been transferred to a company in consideration solely or mainly of the allotment of shares of the company to that individual or those individuals, the total income as computed for the purposes of income tax of any individual to whom or to whose nominee or nominees shares have been so allotted for any year of assessment throughout which he is the beneficial owner of the shares and throughout which the company carries on the business, includes any income derived by him from the company, whether by way of dividends on those shares or otherwise, the provisions of section thirty-three of the Finance Act, 1926, shall apply as if the income so derived were profits and gains on which that individual was assessed under Schedule D in respect of that business for that year:

Provided that—

(i) where under the said section thirty-three, as applied by this section, a loss falls to be deducted from or set off against any such income for any year of assessment, the deduction or set off shall be made in the first place against that part, if any, of the income in respect of which the individual has been or is liable to be assessed to tax for that year; and

(ii) where any loss, or any part of a loss, falls to be deducted from or set off against any part of the income from which tax was deductible by the company, the individual shall on giving notice in writing to the surveyor not later than twelve months after the end of the year of assessment to which the claim relates, be entitled to claim an appropriate repayment of tax, and the provisions of the Income Tax Acts relating to claims for repayment of tax in respect of any allowance or deduction shall, subject to any necessary modification, apply to claims for repayment under this section.

(2) This section in its application to the year of assessment in which a business is transferred as aforesaid shall have effect as if for the reference to the year of assessment throughout which the individual is the beneficial owner of the shares and throughout which the company carries on business there were substituted a reference to the period from the date of transfer to the fifth day of April next following.

**30. Amendment of s. 84 of Income Tax Act, 1918.**—(1) Where by virtue of section eighty-four of the Income Tax Act, 1918 (which empowers the Commissioners of Inland Revenue to appoint collectors in certain cases), the power to appoint a collector for any area has become vested in the Commissioners of Inland Revenue, those Commissioners shall appoint a collector for that area to hold office during their will and pleasure and assign to him such remuneration as the Treasury may direct, and, notwithstanding any alteration of any parish for the purposes of poor law administration, may continue to appoint a collector for that area, and, so long as they so continue, the parish or parishes forming that area shall remain a parish or parishes for which tax is to be separately assessed.

(2) Where by virtue of section eighty of the Income Tax Act, 1918, the General Commissioners have power to appoint a collector for any area those Commissioners shall appoint a collector for that area to hold office during their will and pleasure, and subsection (1) of that section shall have effect as if for the words "in the month of April in every year" there were substituted the words "within a month from the occurrence of a vacancy for a collector," and subsection (1) of section eighty-four of the Income Tax Act, 1918, shall have effect as if—

(a) the words "for any year of assessment" were omitted;

(b) for the words "on or before the thirty-first day of May" there were substituted the words "within two months after the date at which a vacancy has occurred";

(c) the words "for that year and for every subsequent year" were omitted.

*Provisions relating to Super-tax.*

**31. Amendment of 12 & 13 Geo. 5, c. 17, s. 21.**—(1) Sub-section (1) of section twenty-one of the Finance Act, 1922, shall have effect as if at the end thereof there were added as a new paragraph the following:—

"For the purpose of this subsection any such sum as is hereinafter described shall be regarded as income available for distribution among the members of the company and not as having been applied

or being applicable to the current requirements of the company's business or to such other requirements as may be necessary or advisable for the maintenance and development of that business, that is to say:—

(a) Any sum expended or applied, or intended to be expended or applied, out of the income of the company, otherwise than in pursuance of an obligation entered into by the company before the fourth day of August, nineteen hundred and fourteen—

(i) in or towards payment for the business, undertaking or property which the company was formed to acquire or which was the first business, undertaking or property of a substantial character in fact acquired by the company; or

(ii) in redemption or repayment of any share or loan capital or debt (including any premium on such share or loan capital or debt) issued or incurred in or towards payment for any such business, undertaking or property, or issued or incurred for the purpose of raising money applied or to be applied in or towards payment thereof; or

(iii) in meeting any obligations of the company in respect of the acquisition of any such business, undertaking or property;

(b) Any sum expended or applied, or intended to be expended or applied, in pursuance or in consequence of any fictitious or artificial transaction: "

Provided that the addition to the said section twenty-one of the foregoing new paragraph shall not operate so as to make the said section apply as respects any company unless it appears to the Special Commissioners, not only that income of the company has been or is to be expended or applied for one or more of the purposes mentioned in the said paragraph, but also that the company has not in fact distributed a reasonable part of its actual income in such a manner as to render the amount distributed liable to be included in the statements to be made by the members of the company of their total income for the purposes of super-tax.

(2) Subsection (1) of the said section twenty-one shall have effect as if after the words "apportioned among the members," there were inserted the words "and super-tax shall be assessed and charged under the provisions of this section in respect of the sum so apportioned after deducting in the case of each member any amount which has been distributed to him by the company in respect of the said year or period in such manner that the amount distributed falls to be included in the statement of total income to be made by that member for the purposes of super-tax."

(3) In subsection (6) of the said section twenty-one, for the words from the beginning thereof down to and including the words "beneficial owner of shares in the company" there shall be substituted the following:—

"This section shall apply to any company which is under the control of not more than five persons and which is not a subsidiary company or a company in which the public are substantially interested.

For the purpose of this subsection—

A company shall be deemed to be a subsidiary company if, by reason of the beneficial ownership of shares therein, the control of the company is in the hands of a company not being a company to which the provisions of this section apply, or of two or more companies none of which is a company to which those provisions apply;

A company shall be deemed to be a company in which the public are substantially interested if shares of the company (not being shares entitled to a fixed rate of dividend, whether with or without a further right to participate in profits) carrying not less than twenty-five per cent. of the voting power have been allotted unconditionally to, or acquired unconditionally by, and are at the end of the year or other period for which the accounts of the company have been made up as aforesaid beneficially held by, the public (not including a company to which the provisions of this section apply) and any such shares have in the course of such year or other period been the subject of dealings on a stock exchange in the United Kingdom and the shares have been quoted in the official list of such a stock exchange.

The expression 'company' means a company within the meaning of the Companies (Consolidation) Act, 1908."

(4) Where an order has been made or a resolution passed for the winding up of a company to which the said section twenty-one applies, the income of the company for the period from the end of the last year or other period for which accounts of the company have been made up to the date of the order or resolution for winding up shall, for the purposes of the said section, be deemed to be income of that period available for distribution to the members of the company, and, as respects that period and the next preceding year or other preceding period or periods ending within that next preceding year for which accounts have been made up, the said section shall apply as if the words "within a reasonable time" in subsection (1) of the said section were omitted therefrom.

(5) Any notice required under the provisions of the said section twenty-one to be served upon a company may, where the company is in liquidation, be served upon the liquidator of the company, and the liquidator shall be responsible for doing all matters or things required to be done by or on behalf of the company, and the liquidator



shall be responsible for the due payment of any super-tax payable by or recoverable from the company under the provisions of the said section.

(6) The income apportioned to a member of a company for the period from the end of the last year or other period for which accounts have been made up to the date of the order or resolution for winding up shall, for the purposes of super-tax, be deemed to have been received by him on the date of that order or resolution.

(7) The following shall be substituted for paragraph 5 of the First Schedule to the Finance Act, 1922:—

"5.—(a) Where the Special Commissioners have—

(i) issued a notice requiring any company to furnish them with particulars under paragraph 4 of this schedule as respects any year or other period; or

(ii) given a direction under sub-section (1) of section twenty-one of this Act as respects any year or other period in relation to any company to which no such notice has been issued as respects that year or period;

the directors of the company, if they are of opinion that there has not been and will not be any avoidance of the payment of super-tax through failure to distribute to the members of the company a reasonable part of its income for that year or period, may make a statutory declaration to that effect stating the facts and circumstances upon which their opinion is based;

(b) In any case where such a statutory declaration as aforesaid is sent to the Special Commissioners within twenty-eight days of the issue of such a notice or the giving of such a direction as aforesaid the Special Commissioners shall not, unless they see reason to the contrary, take any further action in the matter;

(c) If in any such case the Commissioners see reason to the contrary they shall send to the Board of Referees a certificate to that effect, together with the said statutory declaration, and shall at the same time transmit a copy of the certificate and of the statutory declaration to the Commissioners of Inland Revenue;

(d) The Commissioners of Inland Revenue may at any time within twenty-eight days after receiving the copy of the certificate and the copy of the statutory declaration submit to the Board of Referees a counter-statement with reference to the matter;

(e) The Board of Referees shall in any such case take into consideration the declaration, and the certificate, and the counter-statement, if any, and shall determine whether there is or is not a *prima facie* case for proceeding in the matter;

(f) The determination of the Board of Referees under this paragraph shall be final and conclusive, and, where the Board of Referees determines that there is a *prima facie* case for proceeding, the notice or direction aforesaid shall have effect as if it had been issued or given on the date on which notice of the determination of the Board is given to the company."

(8) The following shall be substituted for paragraph 9 of the First Schedule to the Finance Act, 1922:—

"9. The income apportioned to a member of a company so far as assessable and chargeable to super-tax under section twenty-one of this Act shall for the purposes of that tax be deemed to have been received by him on the date to which the accounts of the company for the year or period were made up or, if an application in that behalf is made by the company to the Special Commissioners at any time within the period limited by this Schedule for giving notice of appeal against the direction to the Special Commissioners, on such date as those Commissioners determine to be just, having regard to the dates on which distributions of income have been made by the company, and so as to avoid, as far as possible, the inclusion for the purposes of super-tax for any year of income referable to more than one year."

**32. Application of 12 & 13 Geo. 5, c. 17, s. 21 to interconnected companies.**—(1) Where a member of a company (in this section referred to as "the first company"), the income of which for any year or period has been deemed to be the income of its members and has been the subject of an apportionment (in this section referred to as "the original apportionment") under section twenty-one of the Finance Act, 1922, is itself a company (in this section referred to as "the second company") to which the provisions of that section apply, the excess of the amount so apportioned to the second company over the amount, if any, which has been received by the second company out of the income as aforesaid of the first company in such manner as would, in the case of an individual, render the amount so received liable to be included in the statement of his income for the purposes of super-tax, shall for the purposes of the said section be deemed to be income of the members of the second company and shall be apportioned among them in accordance with their respective interests in that company, and the provisions of the said section shall, with any necessary modifications, apply accordingly.

(2) The second company shall, on being required by notice in writing to that effect given to it by the Special Commissioners, furnish the Commissioners with a statement showing the names and addresses and particulars of the respective interests of all its members as on the last day of the year or other period the income of which formed the subject of the original apportionment, and the income apportioned as aforesaid to the members of the second company shall, for the purposes of super-tax, be deemed to have been received by those members on the date

on which the income apportioned as aforesaid to the members of the first company is deemed to have been received by them.

(3) Any super-tax chargeable by reference to the provisions of the said section twenty-one in respect of the amount of the income of the first company apportioned to any member of the second company shall be assessed upon that member in the name of the first company, and shall, subject to the provisions of the said section as to payment by the member, be payable by the first company, and the provisions of the said section as to the assessment, collection and recovery of super-tax chargeable in respect of the income of a company apportioned to any member thereof shall, with any necessary modifications, apply accordingly.

(4) Where a member of any such second company as aforesaid is itself a company to which the said section twenty-one applies, the income apportioned to it under the foregoing provisions of this section shall in turn be deemed to be the income of its members and apportioned to them, for purposes of assessment to super-tax, in accordance with their respective interests, and so on successively where any member to whom income of a company has been apportioned is itself a company to which the said section applies, so that successive apportionments shall in like manner be made until the entire amount of the income which was apportioned under the provisions of this section among the members of the second company has been apportioned to persons other than a company to which the said section applies, and the said section shall with any necessary modifications apply to such successive apportionments and to the furnishing of statements and to the assessment, collection and recovery of super-tax in respect of income apportioned thereunder, and, in particular, the date on which any such income is to be deemed to have been received by the member to whom it is apportioned shall be the date mentioned in sub-section (2) of this section, and any super-tax which is chargeable in respect of income apportioned to a member being an individual shall be assessed and charged upon that member in the name of the first company.

**33. Provisions for preventing avoidance of super-tax by sales cum dividend, &c.**—(1) Any individual upon whom notice is served by the Special Commissioners requiring him to furnish a statement of and particulars relating to any assets in which, at any time during the period specified in the notice, he has had any beneficial interest, and in respect of which, within such period, either no income was received by him, or the income received by him was less than the sum to which the income would have amounted, if the income from such assets had accrued from day to day and been apportioned accordingly, shall, whether an assessment to super-tax in respect of his total income has or has not been made for the relevant year or years of assessment, furnish such a statement and such particulars in the form and within the time (not being less than twenty-eight days) required by the notice.

(2) The Special Commissioners may serve further notices whenever they consider it necessary for the purposes of this section until complete particulars have been furnished to their satisfaction.

(3) If it appears to the Special Commissioners by reference to all the circumstances in relation to the assets of any such individual (including circumstances with respect to sales, purchases, dealings, contracts, arrangements, transfers, or any other transactions relating to such assets) that the individual has thereby avoided or would avoid more than ten per cent. of the amount of the super-tax for any year which would have been payable in his case if the income from those assets had been deemed to accrue from day to day and had been apportioned accordingly and the income so deemed to have been apportioned to him had been treated as part of his total income from all sources for the purposes of super-tax, then those assets shall be deemed to be assets to which sub-section (4) of this section applies.

(4) For the purposes of assessment to super-tax in the case of any such individual, the income from any assets to which this subsection applies shall be deemed to accrue from day to day, and in the case of the sale or transfer of any such assets by or to him shall be deemed to have been received as and when it is deemed to have accrued:

Provided that an individual shall not be liable to be assessed to super-tax under this section in respect of any such income if he proves to the satisfaction of the Special Commissioners that the avoidance of super-tax was exceptional and not systematic, and that there was not in his case in any of the three next preceding years any such avoidance of super-tax as is described in the provisions of the last preceding subsection.

(5) If any individual fails to furnish any statement or particulars required under this section, or if the Special Commissioners are not satisfied with any statement or particulars furnished under this section, they may make an estimate of the amount of the income which, under the foregoing provisions of this section, is to be deemed to form part of his total income for the purposes of super-tax.

(6) If any individual without reasonable excuse fails to furnish any statement or particulars required under this section, he shall be liable to a penalty not exceeding fifty pounds, and, after judgment has been given for that penalty, to a further penalty of the like amount for every day during which the failure continues.

(7) For the purposes of this section, the expression "assets" means—  
(a) stocks or securities entitled to interest or dividend at a fixed rate only, not being stocks or securities the interest or dividend on which is dependent on the earnings of a company; and



(b) any other stocks or securities and any shares, if transactions in relation thereto have been effected by the individual otherwise than through a stock exchange in the United Kingdom and by a transfer on which duty has been paid at the rate of one pound per cent. under the heading "Conveyance or Transfer on Sale" in the First Schedule to the Stamp Act, 1891.

**34. Relief from super-tax where income attributable to a period exceeding a year is received in a year.**—If, on an application made by any individual for the purpose, either at the time of making his return for the purposes of super-tax for any year or within the time limited for appealing against the assessment upon him to super-tax for that year, the applicant proves to the satisfaction of the Special Commissioners—

(a) that, as respects any assets, in consequence of the operation of the provisions of the Income Tax Acts which require that for purposes of super-tax any income which is chargeable with income tax by way of deduction shall be deemed to be income of the year in which it is receivable, the income from those assets, as estimated for the purposes of super-tax for that year, represents more than the income which would be attributable to a period of one full year if the income were deemed to have accrued from day to day; and

(b) that, in consequence, the amount of super-tax payable by him for that year exceeds by more than five per cent. the amount of the super-tax which would have been payable by him for that year if the amount of his income from those assets had not exceeded the amount which would be attributable to a period of one full year if the income from those assets were deemed to have accrued from day to day;

the Special Commissioners shall charge him to super-tax, or adjust his liability to super-tax, for that year and any succeeding year so as to give such relief as may be just, having regard to all the circumstances and in particular to the amount of any liability or additional liability to super-tax which would have arisen for any preceding year or years if—

(i) the income from such assets as aforesaid were deemed to have accrued from day to day and to have been apportioned accordingly; and

(ii) the income so deemed to have been apportioned to him had been treated as part of his total income for the purposes of super-tax.

**35. Relief from super-tax in case of purchases cum dividend.**—If, on an application made by any individual, either at the time of making his return for the purposes of super-tax for any year or within the time limited for appealing against the assessment upon him to super-tax for that year, the applicant proves to the satisfaction of the Special Commissioners that, in consequence of the sale or transfer to him of any assets, the amount of super-tax payable by him for that year exceeds by more than ten per cent. the amount of the super-tax which would have been payable by him for that year if the income from those assets and from any assets sold or transferred by him were deemed to have accrued from day to day, then, for the purposes of any assessment to super-tax in the case of that individual for that year, the income from all such assets as aforesaid shall be deemed to have accrued from day to day and to have been received by him as and when it is deemed to have accrued.

**36. Supplemental provisions.**—(1) Any income arising in respect of any assets which for any of the purposes of the last three preceding sections of this Act is deemed to have accrued from day to day or which is to be computed as if it were income that accrued from day to day shall—

(a) if payable in respect of any stated period, be deemed to have accrued from day to day during that period; and

(b) if not payable in respect of any stated period, be deemed to have accrued from day to day during the period of twelve months next preceding the date on which that income was declared payable, or during the period between the last previous declaration of a dividend, (not being a dividend expressed to be an interim dividend in respect of a stated period) payment of interest, or other yield or produce of such asset and the date aforesaid, whichever period is less.

(2) The provisions of the Income Tax Acts relating to appeals against assessments to super-tax, including the provisions relating to the statement of a case for the opinion of the High Court on a point of law, shall, with any necessary modifications, apply for the purposes of the last three preceding sections of this Act.

**37. Application of last six preceding sections.**—The provisions of the last six preceding sections of this Act shall apply for the purposes of assessment to super-tax for the year 1928-29.

### PART III.

#### AMENDMENT WITH RESPECT TO METHOD OF CHARGING ADDITIONAL INCOME TAX ON HIGHER INCOME, BASIS OF ASSESSMENT UNDER SCHEDULE E., &c.

**38. Charge of income tax at standard rate and at higher rates in respect of income above certain amount.**—(1) Income tax for the year 1928-29 and every subsequent year shall, instead of being charged at a single rate, be charged at a standard rate and, in the case of an individual whose total income from all sources exceeds a stated amount, at a rate or rates exceeding the standard rate in respect of any part or parts of his income in excess of that amount, and where income tax is so charged

for any year the following provisions shall have effect, subject to the other provisions of this Part of this Act—

(a) all such enactments relating to income tax as were in force immediately before the commencement of this Part of this Act shall, in so far as they relate to income tax (not including super-tax) have effect as if income tax were charged for that year at the standard rate only, and in the case of an individual whose total income exceeds the stated amount, the amount of the income tax so charged shall, so far as that income tax is borne by him in respect of his income, be deemed to be an instalment at the standard rate of the amount of income tax for which he is chargeable for that year;

(b) where the amount of income tax payable by an individual for that year in respect of his total income is greater than the amount which would have been payable by him in respect thereof if income tax had been chargeable at the standard rate only, the difference between those two amounts (in this Part of this Act referred to as "sur-tax") shall be computed, assessed, charged, collected and paid as a deferred instalment of income tax according to the provisions of this Part of this Act relating to sur-tax; and super-tax shall not be charged for the year 1929-30 or any subsequent year.

(2) The expression "total income" in relation to any person means the total income of that person from all sources estimated, as the case may be, either in accordance with the provisions of the Income Tax Acts as they apply to income tax chargeable at the standard rate or in accordance with those provisions as they apply to sur-tax.

**39. Provisions with respect to income tax chargeable by way of deduction.**—(1) Such of the provisions of the Income Tax Acts as provide that income tax may be deducted from any payment at the rate or rates of tax in force during the period through which the payment was accruing due, or that there may be deducted from any dividend the tax appropriate thereto, or that a proportionate deduction of the tax charged shall be allowed by any person out of any produce or value payable to him, shall have effect as if they provided that tax may be deducted or shall be allowed at the standard rate for the year in which the amount payable becomes due:

Provided that this subsection shall not—

(a) apply to the deduction to be made under Rule 1 of No. VIII in Schedule A.; or

(b) affect the first proviso to Rule 4 of the said No. VIII relating to deductions in Scotland.

(2) In estimating under the Income Tax Acts the total income of any person, any income which is chargeable with income tax by way of deduction at the standard rate in force for any year shall be deemed to be income of that year, and any deductions which are allowable on account of sums payable under deduction of income tax at the standard rate in force for any year out of the property or profits of that person shall be allowed as deductions in respect of that year, notwithstanding that the income or sums, as the case may be, accrued or will accrue in whole or in part before or after that year.

(3) Where a person is required to be assessed and charged with income tax in respect of any property, profits or gains out of which he makes any payment in respect of any annual interest, annuity or other annual sum, or any royalty or other sum in respect of the user of a patent, he shall, in respect of so much of the property, profits or gains as is equal to the said payment and may be deducted in computing his total income, be charged at the standard rate only.

**40. Substitution of reliefs by way of deduction from tax for reliefs by way of deductions from assessable income, &c.**—(1) The enactments set out in Part I of the Fifth Schedule to this Act in so far as they provide for relief from income tax either by means of a deduction from assessable income or from the amount of earned income or from the amount of total income, shall, subject to the amendments specified in the third column of the said Part I, have effect as if they provided for relief from income tax by means of a deduction from the amount of income tax with which any individual is chargeable equal to tax at the standard rate on the amount of the deduction from income to which he would have been entitled under the said provisions:

Provided that the amount of any deduction under this subsection shall be subject to such adjustment as may be proper in any case where relief is given in respect of Dominion income tax.

(2) Every individual shall, in substitution for the relief under section twenty-three of the Finance Act, 1920, be entitled to have the amount of the income tax which remains chargeable on him in respect of his total income after there has been made any deduction of tax to which he is entitled under subsection (1) of this section reduced by a further deduction equal to one-half of the amount so remaining chargeable or equal to one-half the tax at the standard rate on two hundred and twenty-five pounds, whichever is the less:

Provided that, where an individual has received relief from United Kingdom income tax in respect of Dominion income tax, the deduction to be made under this subsection shall not be less than it would have been if no such relief had been given, but nothing in this subsection shall affect any adjustment required to be made under subsection (3) of section twenty-seven of the Finance Act, 1920 (which provides for an adjustment where relief in respect of Dominion income tax has been allowed in respect of any part of the income of any individual at a rate greater than the rate appropriate to his case).

(3) Where under the provisions of the Income Tax Acts an individual is entitled to claim relief from income tax (other than relief in respect of life insurance premiums) by repayment or otherwise, in respect of any amount which is paid or borne by him out of his income or which is allowable or may be deducted therefrom, or in respect of any reduction of an assessment relating to his income or any part thereof, or in respect of any adjustment or set off with regard to a loss, and claims that relief for any year of assessment, any relief granted shall not extend so as to make the total income tax paid or payable by that individual for that year less than it would have been if the amount in respect of which relief is claimed had been deducted in computing his total income for that year and the amount of any other deductions or reliefs to which he is entitled for that year had been determined accordingly.

(4) Any reference in any provision of the Income Tax Acts to any allowance or deduction which is replaced by a relief under this section shall be construed as a reference to such last-mentioned relief.

**41. Provisions with respect to making and determination of claims.**—

(1) A claim for a deduction of tax under the last preceding section of this Act shall be delivered to the surveyor and shall be made in such form as the Commissioners of Inland Revenue may direct.

(2) Where the surveyor objects to any such claim it shall be heard and determined by the commissioners concerned in like manner as in the case of an appeal against an assessment under Schedule D, and the provisions of the Income Tax Acts relating to a statement of a case for the opinion of the High Court on a point of law shall apply.

(3) Subject to the provisions of this section, all the provisions of the Income Tax Acts relating to claims for any allowance or deduction shall, with any necessary modifications, apply to claims to which this section relates:

Provided that nothing in this section shall affect the provisions of section twenty of the Finance Act, 1926 (which relates to the making of claims by certain individuals who are not resident in the United Kingdom).

**42. Provisions as to date of payment, assessment, &c. of sur-tax.**—

(1) Sur-tax shall be due and payable as a deferred instalment of income tax on or before the first day of January next after the end of the year of assessment for which it is payable, except that sur-tax or any part of any sur-tax included in an assessment which is signed and allowed on or after the said first day of January shall be deemed to be due and payable on the day next after the day on which the assessment is signed and allowed.

(2) Sur-tax shall be assessed and charged by the Special Commissioners and, notwithstanding anything in the Income Tax Acts providing for the separate assessment of income arising from different sources, shall be assessed and charged in one sum.

(3) The Special Commissioners may make an assessment or additional assessment in respect of sur-tax during any time within the year of assessment or within the period allowed by the Income Tax Acts for the making of assessments and additional assessments in respect of income tax charged at the standard rate, and section twenty-four of the Finance Act, 1923 (which provides for relief in respect of error or mistake) shall, with any necessary modifications, apply to sur-tax as it applies to tax charged under an assessment under Schedule D.

(4) Where an assessment to income tax made at the standard rate has under the provisions of the Income Tax Acts become final and conclusive for any year, the assessment shall also be final and conclusive for the purpose of estimating total income for the purpose of sur-tax for that year, and no allowance or adjustment of liability on the ground of diminution of income or loss shall be taken into account in estimating the total income for that purpose, unless that allowance or adjustment has been previously made in respect of the income tax charged at the standard rate on an application under the special provisions of the Income Tax Acts relating thereto.

(5) For the purpose of charging sur-tax, there shall be deducted from the total income of an individual in the service of the Crown abroad, any such sum as the Treasury may allow for expenses which, in their opinion, are necessarily incidental to the discharge of the functions of his office, and for which an allowance has not already been made.

(6) Relief from United Kingdom income tax in respect of Dominion income tax shall not be taken into account in computing sur-tax, but shall be given from income tax charged or chargeable at the standard rate.

(7) Assessments in respect of sur-tax shall be subject to appeal to the Special Commissioners except on such matters as under sub-section (4) of this section are to be regarded as having been finally and conclusively determined, and all the provisions of the Income Tax Acts relating—

(a) to persons who are to be chargeable with income tax at the standard rate and to assessments to such tax;

(b) to appeals against such assessments;

(c) to the collection and recovery of such tax;

(d) to cases to be stated for the opinion of the High Court;

shall, so far as they are applicable, apply to the charge, assessment, collection and recovery of sur-tax, and the Special Commissioners shall, for the purpose of assessment of sur-tax, have any powers of a surveyor and, for the purpose of the representation of the Crown on any appeal before the Special Commissioners, any person nominated in that behalf by the Commissioners of Inland Revenue shall have the same power at,

and upon the determination of, the appeal as a surveyor has at, and upon the determination of, any appeal relating to income tax at the standard rate.

(8) The Commissioners of Inland Revenue may make regulations for the purpose of carrying into effect the provisions of this Act relating to sur-tax.

(9) If an application is made for the purpose in such manner and form as may be prescribed by the Commissioners of Inland Revenue, by either a husband or wife, before the sixth day of July in the year next following the year of assessment:—

(a) Sur-tax for that year shall be assessed, charged and recovered on the income of the husband and on the income of the wife as if they were not married, and all the provisions of this Act with respect to the assessment, charge and recovery of sur-tax, and the penalties for failure to make a return, shall apply as if they were not married; and

(b) The income of the husband and wife shall be treated as one in estimating total income for the purposes of sur-tax, and the amount of sur-tax payable in respect of the total income shall be divided between the husband and wife in proportion to the amounts of their respective incomes and the total amount payable shall not be less than it would have been if an application had not been made under this section.

The Special Commissioners may require returns to be made at any time for the purpose of this subsection.

(10) Subject to the provisions of this Part of this Act, all the provisions of the Income Tax Acts which are in force as from the date of the commencement of this Part of this Act (other than Part II of the Income Tax Act, 1918, shall, in so far as they relate to super-tax or to any matter or thing touching super-tax, continue to have effect and be construed as relating also to sur-tax and to any similar matter or thing touching sur-tax, and as if, in the case of any individual liable to sur-tax, a return which he has been required to make under subsection (1) of the next following section of this Act were a return which he had been required to make of his total income for the purposes of super-tax.

**43. Power to require returns of income from all sources.**—(1) The provisions of the Income Tax Acts which direct that persons shall prepare and deliver statements of profits or gains shall be extended so as to require any individual upon whom a particular notice is served for that purpose to prepare and deliver within the time limited by such notice a true and correct return in the prescribed form of all the sources of his income and of the amount derived from each source for the year preceding the year of assessment, computed in accordance with the provisions of the Income Tax Acts, as amended by this Act:

Provided that the computation of income shall be made by reference to the year preceding the year of assessment and not by reference to any other year or period.

(2) Any particular notice which under the provisions of the Income Tax Acts (including subsection (1) of this section) may be given to any person requiring him to prepare and deliver any such lists, declarations, statements or returns as are required by the Income Tax Acts to be delivered (other than a notice requiring the delivery of a statement of the annual value of lands and tenements for the purposes of assessment under Schedule A or Schedule B) shall be given by the surveyor and not by the assessor, and any list, declaration, statement or return which the person to whom the notice is given is required to make shall be delivered to the surveyor, but nothing in this subsection shall affect the operation of section one hundred and seventeen of the Income Tax Act, 1918 (which relates to the powers of assessors for public departments).

(3) Any such lists, declarations, statements and returns as are referred to in subsections (1) and (2) of this section shall be in such form as the Commissioners of Inland Revenue shall prescribe, and in prescribing forms under this subsection the Commissioners shall have regard to the desirability of securing, as far as may be possible, that no person shall be required to make more than one return annually of the sources of his income and the amounts derived therefrom.

(4) Subject to the provisions contained in this section, all the provisions of the Income Tax Acts (including the provisions of any Regulations made under those Acts) relating to the delivery of lists, declarations, statements and returns to the assessor (including the provisions relating to penalties) shall, with any necessary modifications, apply to lists, declarations, statements and returns required by this section to be delivered to the surveyor and any such lists, declarations, statements and returns shall be made available to the General, Additional or Special Commissioners and their respective clerks, and, whenever necessary, to the assessors for the preparation and making of assessments.

**44. Special provisions as to returns in connection with sur-tax, &c.**—

(1) It shall be the duty of every individual who, for any year of assessment, is chargeable to income tax in respect of any part of his total income at a rate exceeding the standard rate to give notice that he is so chargeable to the Special Commissioners before the thirtieth day of September next following the end of that year.

(2) In any case in which it appears to the Special Commissioners that the particulars contained in any return made by any person, whether acting on his own behalf or as representing an incapacitated, non-resident, or deceased person, are insufficient to enable them to assess and charge sur-tax or that any person has failed to make a



return, the Special Commissioners may serve upon him, in manner prescribed by regulations under this Part of this Act, a notice requiring him to make a return of his total income or of the total income of the incapacitated, non-resident, or deceased person, as the case may be, and every person so required shall, whether he is or is not chargeable with sur-tax, make such a return in the form and within the time required by the notice.

(3) If any person fails to make any such return when so required or if the Special Commissioners are not satisfied with any return made by him, they may make an assessment of sur-tax according to the best of their judgment, and if any person, without reasonable excuse, fails to make any such return as aforesaid or give any notice required by subsection (1) of this section, he shall be liable to a penalty not exceeding fifty pounds, and after judgment has been given for that penalty, to a further penalty of the like amount for every day during which the default continues.

(4) Notwithstanding anything in this Part of this Act, section one hundred and thirty-two of the Income Tax Act, 1918 (which contains provisions against fraudulent practices) shall apply for the purposes of sur-tax as it applies for purposes of income tax at the standard rate, subject to the modification that for the words "the general commissioners for the division in which he has been charged, or if he has not been charged, then for any division in which he is chargeable" there shall be substituted the words "the Special Commissioners."

**45. Basis of assessment for Schedule E, &c.]**—(1) Subject to the provisions of this section, Rule 1 of the Rules applicable to Schedule E shall be construed as if for the words "for the year of assessment" there were substituted the words "and shall be computed on the amount of all such salaries, fees, wages, perquisites or profits whatsoever therefrom for the year preceding the year of assessment":

Provided that nothing in this section shall affect the basis of assessment—

(a) in any case falling within section seventeen of the Finance Act, 1923, which provides for income tax on leave pay, etc., to be chargeable under Schedule E; or

(b) in the case of any office or employment held or exercised occasionally or intermittently in the United Kingdom by a person who is not continuously resident there; or

(c) in the case of the half-yearly assessments on weekly wage earners employed by way of manual labour.

(2) Any deduction from emoluments allowed under the provisions of the Income Tax Acts for the purpose of computing an assessment to income tax under Schedule E shall be made by reference to the amount paid or borne for the year or portion of the year upon the emoluments of which the computation is made.

(3) Any person who was assessed and charged under Schedule E for the year 1927-28 in respect of any office or employment or of any annuity, pension or stipend and was so assessed and charged on the amount of the emoluments for that year shall, on giving notice in writing to the surveyor not later than the thirtieth day of June, nineteen hundred and twenty-nine, be entitled to require that any assessment under Schedule E for the year 1928-29 in respect of that office or employment or that annuity, pension or stipend shall be reduced to the amount of the emoluments for that last-mentioned year, if that amount is less than the amount of the emoluments of the preceding year, and thereupon the assessment shall be so reduced and any tax overpaid shall be repaid:

Provided that, where an assessment under Schedule E has been reduced for the year 1928-29 under the provisions of this subsection, the assessment under that Schedule for the year 1929-30 in respect of the office or employment or the annuity, pension or stipend shall be made on the amount of the emoluments thereof for that last-mentioned year.

(4) In the case of income tax chargeable under Schedule E in respect of any office or employment held by any person, or any annuity, pension or stipend to which any person is entitled—

(i) income tax shall be computed, as respects the year of assessment in which the person first holds the office or employment, or becomes entitled to the annuity, pension or stipend, on the amount of his emoluments for that year;

(ii) where the person first held the office or employment, or became entitled to the annuity, pension or stipend, on some day in the year preceding the year of assessment other than the sixth day of April, income tax shall be computed on the amount of the emoluments for the year of assessment;

(iii) where the person first held the office or employment, or became entitled to the annuity, pension or stipend, on the sixth day of April in the year preceding the year of assessment, or on some day in the year next before the year preceding the year of assessment other than the sixth day of April, he shall be entitled, on giving notice in writing to the surveyor within twelve months after the end of the year of assessment, to require that his emoluments shall be charged on the amount thereof for that year and if the tax charged has been paid, any tax overpaid shall be repaid.

(5) Where in any year of assessment a person ceases to hold an office or employment or to be entitled to an annuity, pension or stipend chargeable under Schedule E, tax shall be charged for that year on the amount of his emoluments for the period beginning on the sixth day of

April in that year and ending on the date of the cessation, and, if tax has been charged otherwise than in accordance with this provision, any tax overpaid shall be repaid, or an additional assessment may be made, as the case may require, and if the emoluments for the year ending on the fifth day of April in the year preceding the year of assessment in which the cessation occurs exceed the amount on which tax has been charged for that preceding year in respect of the office, employment, annuity, pension or stipend, an additional assessment may be made so that tax shall be charged for that preceding year on the amount of the emoluments for the said year ending on the fifth day of April.

(6) In the case of the death of a person in whose case, if he had not died, tax would, under the provisions of the last preceding sub-section, have become chargeable for any year, the tax which would have been so chargeable shall be assessed and charged upon his executors or administrators, and shall be a debt due from and payable out of his estate.

(7) Where any person has ceased to hold an office or employment under a railway company or has ceased to be entitled to any pension paid by a railway company, such part of any tax assessed and charged upon the company under Rule 7 of the Rules applicable to Schedule E in respect of that office, employment or pension as cannot be deducted out of emoluments shall be collected and levied from that person or from his executors or administrators, as the case may be, as if he or they had been chargeable and charged with the said tax.

(8) Section twenty-four of the Finance Act, 1923 (which provides for relief in respect of error or mistake), shall apply to tax charged under an assessment to income tax made under Schedule E as it applies to tax charged under an assessment to income tax made under Schedule D.

(9) Rules 2, 3 and 5 of the Rules applicable to Schedule E shall cease to have effect as regards assessments under that Schedule in the case of which the basis of assessment is affected by this section.

(10) In this section the expression "emoluments" means all salaries, fees, wages, perquisites or profits or gains whatsoever arising from an office or employment, or the amount of any annuity, pension or stipend, as the case may be.

**46. Minor amendments.]**—The amendments set out in Part II of the Fifth Schedule to this Act, being amendments consequential on the foregoing provisions of this Part of this Act, shall be made in sections twenty-five and twenty-seven of the Finance Act, 1920, and the amendments specified in the second column of Part III of the said Fifth Schedule (which are further consequential amendments or amendments which relate to minor details) shall be made in the provisions of the enactments specified in the first column of that Part of that Schedule.

**47. Construction and commencement of Part III and repeal.]**—(1) The provisions of the Income Tax Acts shall, in relation to matters dealt with in this Part of this Act, have effect subject to the provisions of this Part of this Act and shall, so far as inconsistent therewith, cease to have effect, and subject as aforesaid this Part of this Act shall be construed as one with the Income Tax Acts.

(2) The provisions of this Part of this Act shall, except as otherwise expressly provided, come into operation on the sixth day of April, nineteen hundred and twenty-eight, but shall not apply to any duties of income tax or super-tax granted by Parliament before the commencement of this Part of this Act or to any super-tax for the year 1928-29 or to any enactment or matter touching any such duties or any such super-tax, and all enactments relating to income tax or super-tax which are in force immediately before the commencement of this Part of this Act shall continue to have effect in relation to any such duties or any such super-tax as if this Part of this Act had not passed, notwithstanding that those enactments are inconsistent with the provisions of or are expressly repealed by this Part of this Act.

(3) Subject to the provisions of this Act the enactments set out in Part I of the Sixth Schedule to this Act shall be repealed to the extent mentioned in the third column of that Schedule as from the dates respectively mentioned therein.

#### PART IV.

##### MISCELLANEOUS AND GENERAL.

**48. Amount of New Sinking Fund (1923) for 1926-27.]**—The amount of the New Sinking Fund (1923) shall, as respects the current financial year, be increased by the sum of fifteen million pounds, and section thirty-two of the Finance Act, 1923, shall, as respects that year, have effect accordingly.

**49. Transfer of sum from Road Fund to Exchequer.]**—There shall, in accordance with the directions of the Treasury, be transferred to the Exchequer from the Road Fund constituted under the Roads Act, 1920, a sum representing the amount of the cash balance and investments which were on the thirty-first day of March, nineteen hundred and twenty-seven, standing to the credit of that fund: Provided that such sum shall not exceed twelve million pounds.

**50. Continuance during current financial year of s. 58 of 10 & 11 Geo. 5. c. 18.]**—Section fifty-eight of the Finance Act, 1920 (which provides that amounts applied out of revenue in paying off debt are to be deemed expenditure within the meaning of sections four and five of the Sinking Fund Act, 1875), shall apply in relation to the current financial year as it applied in relation to the financial year ending on the thirty-first day of March, nineteen hundred and twenty-one.

51. *Relief under s. 16 of Finance Act, 1907, in connection with certain settled property to cease.*—Section sixteen of the Finance Act, 1907 (which provides that settled property to which subsection (2) of section twelve of the Finance Act, 1900, applies, instead of being aggregated with other property to a limited extent only under the said section twelve, shall, in the case of persons dying on or after the nineteenth day of April, nineteen hundred and seven, be treated as an estate by itself), shall be repealed so far as relates to persons dying after the commencement of this Act:

Provided that, where an interest in expectancy within the meaning of Part I. of the Finance Act, 1894, in any property has before the eleventh day of April, nineteen hundred and twenty-seven, been bona fide sold or mortgaged for full consideration in money or money's worth, then no other duty on that property shall be payable by the purchaser or mortgagee when the interest falls into possession than would have been payable if this section had not passed, and in the case of a mortgage any higher duty payable by the mortgagor shall rank as a charge subsequent to that of the mortgagee.

52. *Provisions with respect to relief from double taxation in certain cases where succession duty is payable in Northern Ireland.*—Where the Commissioners of Inland Revenue are satisfied that, under a settlement of which the forum of administration is in Northern Ireland, succession duty has been paid, or is payable, in Northern Ireland in respect of any settled, personal or movable property by reason of the death of a person dying on or after the twenty-second day of November, nineteen hundred and twenty-one, a sum equal to the amount of that duty shall be allowed from the legacy duty or succession duty payable in Great Britain in respect of that property on the same death.

53. *Authorisation of disclosure of information in connection with taxes to officers of Northern Ireland Government.*—The obligation as to secrecy imposed by any enactment with regard to any tax placed under the care and management of the Commissioners of Inland Revenue shall not prevent the disclosure by any authorised officer of those Commissioners to any authorised officer of the Government of Northern Ireland of information necessary for the purpose of determining the liability of any person to any tax or the title of any person to repayment or allowance of any tax placed under the care and management of the Ministry of Finance for Northern Ireland.

54. *Amendment of s. 12 of Finance Act, 1898.*—(1) Section twelve of the Finance Act, 1898 (which grants an exemption from land tax), shall have effect as if for the words "for that year" where they firstly and secondly occur in the said section as amended by section sixty-three of the Finance Act, 1920, there were substituted the words "for the "year ending on the fifth day of April in the year for which the land tax is assessed."

(2) This section shall have effect as respects the year ending on the twenty-fourth day of March, nineteen hundred and twenty-nine, and every subsequent year.

55. *Relief from capital and transfer stamp duty in case of reconstruction or amalgamations of companies.*—(1) If in connection with a scheme for the reconstruction of any company or companies or the amalgamation of any companies it is shown to the satisfaction of the Commissioners of Inland Revenue that there exist the following conditions, that is to say—

(a) that a company with limited liability is to be registered, or that since the commencement of this Act a company has been incorporated by letters patent or Act of Parliament, or the nominal share capital of a company has been increased;

(b) that the company (in this section referred to as "the transferee company") is to be registered or has been incorporated or has increased its capital with a view to the acquisition either of the undertaking of, or of not less than ninety per cent. of the issued share capital of, any particular existing company;

(c) that the consideration for the acquisition (except such part thereof as consists in the transfer to or discharge by the transferee company of liabilities of the existing company) consists as to not less than ninety per cent. thereof—

(i) where an undertaking is to be acquired, in the issue of shares in the transferee company to the existing company or to holders of shares in the existing company; or

(ii) where shares are to be acquired, in the issue of shares in the transferee company to the holders of shares in the existing company in exchange for the shares held by them in the existing company;

then, subject to the provisions of this section,—

(A) The nominal share capital of the transferee company, or the amount by which the capital of the transferee company has been increased, as the case may be, shall, for the purpose of computing the stamp duty chargeable in respect of that capital, be treated as being reduced by either—

(i) an amount equal to the amount of the share capital of the existing company in respect of which stamp duty has been paid, or, in the case of the acquisition of a part of an undertaking, equal to such proportion of the said share capital as the value of that part of the undertaking bears to the whole value of the undertaking; or

(ii) the amount to be credited as paid up on the shares to be issued as such consideration as aforesaid, whichever amount is the less; and

(B) Stamp duty under the heading "Conveyance or Transfer on Sale" in the First Schedule to the Stamp Act, 1891, shall not be chargeable on any instrument made for the purposes of or in connection with the transfer of the undertaking or shares, nor shall any such duty be chargeable under section twelve of the Finance Act, 1895, on a copy of any Act of Parliament, or on any instrument vesting, or relating to the vesting of, the undertaking or shares in the transferee company:

Provided that—

(a) no such instrument shall be deemed to be duly stamped unless either it is stamped with the duty to which it would but for this section be liable or it has in accordance with the provisions of section twelve of the Stamp Act, 1891, been stamped with a particular stamp denoting either that it is not chargeable with any duty or that it is duly stamped; and

(b) in the case of an instrument made for the purposes of or in connection with a transfer to a company within the meaning of the Companies (Consolidation) Act, 1908, the provisions of paragraph (B) of this subsection shall not apply unless the instrument is either—

(i) executed within a period of twelve months from the date of the registration of the transferee company or the date of the resolution for the increase of the nominal share capital of the transferee company, as the case may be; or

(ii) made for the purpose of effecting a conveyance or transfer in pursuance of an agreement which has been filed, or particulars of which have been filed, with the registrar of companies within the said period of twelve months.

(2) For the purposes of a claim for exemption under paragraph (B) of subsection (1) of this section, a company which has, in connection with a scheme of reconstruction or amalgamation, issued any unissued share capital shall be treated as if it had increased its nominal share capital.

(3) A company shall not be deemed to be a particular existing company within the meaning of this section unless it is provided by the memorandum of association of, or the letters patent or Act incorporating, the transferee company that one of the objects for which the company is established is the acquisition of the undertaking of, or shares in, the existing company, or unless it appears from the resolution, Act or other authority for the increase of the capital of the transferee company that the increase is authorised for the purpose of acquiring the undertaking of, or shares in, the existing company.

(4) In a case where the undertakings of or shares in two or more companies are to be acquired, the amount of the reduction to be allowed under this section in respect of the stamp duty chargeable in respect of the nominal share capital or the increase of the capital of a company shall be computed separately in relation to each of those companies.

(5) Where a claim is made for exemption under this section, the Commissioners of Inland Revenue may require the delivery to them of a statutory declaration in such form as they may direct, made in England by a solicitor of the Supreme Court or in Scotland by an enrolled law agent, and of such further evidence, if any, as the Commissioners may reasonably require.

(6) If—

(a) where any claim for exemption from duty under this section has been allowed, it is subsequently found that any declaration or other evidence furnished in support of the claim was untrue in any material particular, or that the conditions specified in subsection (1) of this section are not fulfilled in the reconstruction or amalgamation as actually carried out; or

(b) where shares in the transferee company have been issued to the existing company in consideration of the acquisition, the existing company within a period of two years from the date, as the case may be, of the registration or incorporation, or of the authority for the increase of the capital, of the transferee company ceases, otherwise than in consequence of reconstruction, amalgamation or liquidation, to be the beneficial owner of the shares so issued to it; or

(c) where any such exemption has been allowed in connection with the acquisition by the transferee company of shares in another company, the transferee company within a period of two years from the date of its registration or incorporation or of the authority for the increase of its capital, as the case may be, ceases, otherwise than in consequence of reconstruction, amalgamation or liquidation, to be the beneficial owner of the shares so acquired;

the exemption shall be deemed not to have been allowed, and an amount equal to the duty remitted shall become payable forthwith, and shall be recoverable from the transferee company as a debt due to His Majesty, together with interest thereon at the rate of five per cent. per annum in the case of duty remitted under paragraph (A) of sub-section (1) of this section from the date of the registration or incorporation of the transferee company or the increase of its capital, as the case may be, and in the case of duty remitted under paragraph (B) of the said subsection from the date on which it would have become chargeable if this Act had not passed.

(7) If in the case of any scheme of reconstruction or amalgamation the Commissioners of Inland Revenue are satisfied that at the proper time for making a claim for exemption from duty under subsection (1)



of this section there were in existence all the necessary conditions for such exemption other than the condition that not less than ninety per cent. of the issued share capital of the existing company would be acquired by the transferee company, the Commissioners may, if it is proved to their satisfaction that not less than ninety per cent. of the issued capital of the existing company has under the scheme been acquired within a period of six months from the earlier of the two following dates, that is to say—

(a) the last day of the period of one month after the first allotment of shares made for the purposes of the acquisition; or

(b) the date on which an invitation was issued to the shareholders of the existing company to accept shares in the transferee company; and on production of the instruments on which the duty paid has been impressed, direct repayment to be made of such an amount of duty as would have been remitted if the said condition had been originally fulfilled.

(8) In this section, unless the context otherwise requires—

References to the undertaking of an existing company include references to a part of the undertaking of an existing company;

The expression "shares" includes stock.

56. *Provision as to stamp duty on powers of attorney.*—No instrument chargeable with stamp duty under the heading "Letter or Power of Attorney," and "Commission, Factory, Mandate, or other instrument in the nature thereof" in the First Schedule to the Stamp Act, 1891, shall be charged with duty more than once by reason only that more persons than one are named in the instrument as donors or donees (whether jointly, severally or otherwise), of the powers thereby conferred or that those powers relate to more than one matter.

57. *Construction, short title, application and repeal.*—(1) Part I of this Act so far as it relates to duties of customs shall be construed together with the Customs (Consolidation) Act, 1876, and any Acts amending that Act, and the said Part I so far as it relates to duties of excise shall be construed together with the Acts which relate to the duties of excise and the management of those duties, and the expression "the Commissioners" in the said Part I means the Commissioners of Customs and Excise.

(2) Part II of this Act shall be construed together with the Income Tax Acts.

(3) Any reference in this Act to any enactment shall be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.

(4) This Act may be cited as the Finance Act, 1927.

(5) Such of the provisions as relate to matters with respect to which the parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.

(6) The enactments set out in Part II of the Sixth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

#### SCHEDULES.

##### FIRST SCHEDULE.

[Section 5.]

Description of Wine.

Rate of Duty  
per Gallon.

##### PART I.

Not exceeding 25 degrees proof spirit	s. d. 3 0
Exceeding 25 degrees and not exceeding 30 degrees, if in a Customs or Excise warehouse on the twenty-fourth day of April, nineteen hundred and twenty-seven, and delivered for home consumption between the twenty-fourth day of July, nineteen hundred and twenty-seven, and the first day of January, nineteen hundred and twenty-eight	5 0

Exceeding 25 degrees and not exceeding 42 degrees and not being wine chargeable under this part of this schedule with duty at the rate of five shillings per gallon	8 0
Every degree or fraction of a degree above 42 degrees, an additional duty	0 8
Sparkling, an additional duty	12 6
Still, in bottle, an additional duty	2 0

##### PART II.

Not exceeding 27 degrees proof spirit	2 0
Exceeding 27 degrees and not exceeding 42 degrees	4 0
Every degree or fraction of a degree above 42 degrees, an additional duty	0 4
Sparkling, an additional duty	6 3
Still, in bottle, an additional duty	1 0

##### SECOND SCHEDULE.

[Section 7.]

##### TOBACCO.

##### PART I.

##### CUSTOMS DUTIES.

Upon tobacco unmanufactured, viz. :—	
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—	
Unstripped	s. d. the pound 8 10
Stripped	the pound 8 10½

Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—

Unstripped	s. d. the pound 9 9½
Stripped	the pound 9 10
Upon tobacco manufactured, viz. :—	
Cigars	the pound 16 10
Cigarettes	the pound 13 7
Cavendish or Negrohead	the pound 12 10
Cavendish or Negrohead manufactured in bond	the pound 11 2½
Other manufactured tobacco	the pound 11 2½
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the pound 10 7
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the pound 12 10

##### PART II.

##### EXCISE DUTIES.

Upon tobacco unmanufactured, viz. :—	s. d.
Tobacco containing 10 pounds or more of moisture in every 100 pounds weight thereof	6 7½
Tobacco containing less than 10 pounds of moisture in every 100 pounds weight thereof	7 4½
Upon tobacco manufactured, viz. :—	
Cavendish or Negrohead manufactured in bond	the pound 8 7½
and so in proportion for any less quantity.	

##### PART III.

##### DRAWBACK.

Description of Tobacco.	Rate per pound.	
	In respect of tobacco on which full customs duty has been paid.	In respect of tobacco on which customs duty at a preferential rate or excise duty, has been paid.
Cigars	s. d. 10 0½	s. d. 7 8½
Cigarettes	9 10	7 6½
Cut, roll, cake, or other manufactured tobacco	9 6½	7 4
Snuff (not being offal snuff)	9 3½	7 1½
Stalks, shorts or other refuse of tobacco, including offal snuff	9 0½	6 11½

##### THIRD SCHEDULE.

[Section 8.]

##### MATCHES.

##### PART I.

##### CUSTOMS DUTIES.

Containers in which there are not more than 10 matches—	s. d.
For every 1,000 such containers	6 2
Containers in which there are more than 10 matches, but not more than 20 matches—	
For every 1,000 such containers	12 4
Containers in which there are more than 20 matches, but not more than 50 matches—	
For every 144 such containers	4 4
In respect of every additional 25 matches, or part of 25 matches, over 50 in a container—	
For every 144 such containers, an additional duty of	2 2

##### PART II.

##### EXCISE DUTIES.

Containers in which there are not more than 10 matches—	s. d.
For every 1,000 such containers	6 0
Containers in which there are more than 10 matches, but not more than 20 matches—	
For every 1,000 such containers	12 0
Containers in which there are more than 20 matches, but not more than 50 matches—	
For every 144 such containers	4 2
In respect of every additional 25 matches, or part of 25 matches, over 50 in a container—	
For every 144 such containers, an additional duty of	2 1
and so in proportion for any less number of containers.	

FOURTH SCHEDULE.  
(Section 11.)

AMENDED RATES OF DUTY IN THE CASE OF CERTAIN MECHANICALLY  
PROPELLED VEHICLES.

*Amendments to be made in paragraph 4 of the Second Schedule to the Finance Act, 1920.*

1. In sub-paragraph (2) for the words "used for haulage solely in connection with agriculture" there shall be substituted the words "being vehicles registered under the Roads Act, 1920, in the name of a person engaged in agriculture and used solely by that person for the haulage of the produce of, or of articles required for the purposes of, the agricultural land which he occupies, and for no other purpose."

2. Sub-paragraph (3) shall cease to have effect.

3. In sub-paragraph (4) for the words "used at any time otherwise than in connection with agriculture" there shall be substituted the words "other than any such vehicles in respect of which duty is chargeable under sub-paragraph (1) or sub-paragraph (2) of this paragraph."

*Amendments to be made in paragraph 5 of the Second Schedule to the Finance Act, 1920.*

For the words "Being vehicles other than electrically propelled vehicles" there shall be substituted the following:—

"(b) Being vehicles registered under the Roads Act, 1920, in the name of a person following the business of a travelling showman, which are permanently fitted with a living van or some other special type of body or superstructure, forming part of the equipment of his show, and used solely by him for the purpose of his business, and for no other purpose—

Not exceeding 12 cwt. in weight unladen - - - -	£ 10
Exceeding 12 cwt. but not exceeding 1 ton in weight unladen - -	16
Exceeding 1 ton but not exceeding 2 tons in weight unladen - -	21
Exceeding 2 tons but not exceeding 3 tons in weight unladen - -	25
Exceeding 3 tons but not exceeding 4 tons in weight unladen - -	28
Exceeding 4 tons in weight unladen - - - -	30
With an additional duty, in any case if used for drawing a trailer, of - - - - -	6

"(c) Being vehicles registered under the Roads Act, 1920, in the name of a person engaged in agriculture and used solely by that person for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies, and for no other purpose—

Not exceeding 12 cwt. in weight unladen - - - -	£ 10
Exceeding 12 cwt. but not exceeding 1 ton in weight unladen - -	16
Exceeding 1 ton but not exceeding 2 tons in weight unladen - -	21
Exceeding 2 tons in weight unladen - - - -	25

"(d) Being vehicles other than vehicles chargeable with duty under the foregoing provisions of this paragraph."

The following shall be inserted at the end of the paragraph—

"For the purposes of the foregoing paragraph (c), a vehicle registered under the Roads Act, 1920, in the name of a person engaged in agriculture shall not be deemed to be used otherwise than solely by that person for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies by reason only that on an occasion when the vehicle is being used by that person for that purpose it is also used for the conveyance for some other person engaged in agriculture of the produce of, or articles required for the purposes of, agricultural land occupied by that other person, if it is shown—

(a) that the vehicle is so used only occasionally;

(b) that the goods conveyed for that other person represent only a small proportion of the total amount of goods which the vehicle is conveying on that occasion;

(c) that no payment or reward of any kind is, or is agreed to be, made or given for the conveyance of the goods of that other person."

FIFTH SCHEDULE.  
[Section 40.]

PART I.

Enactment.	Subject Matter.	Amendment.
The Finance Act, 1920:		
Section 17 -	Deductions to be allowed in ascertaining taxable income.	
Section 18 -	Personal allowance	In subsection (2) the words "an amount equal to five-sixths" shall be substituted for the words "an amount equal to nine-tenths."

Enactment.	Subject Matter.	Amendment.
Section 19 -	Deduction in respect of relatives taking charge of widower's or widow's children.	
Section 20 -	Deduction in respect of widowed mother.	
Section 21 -	Deduction in respect of children.	
Section 22 -	Deduction in respect of dependent relatives.	
The Finance Act, 1925:		
Section 15 -	Allowances in respect of earned income and allowances from total income of persons of the age of sixty-five years.	

PART II.  
[Section 46.]

1. *Amendments of section 25 of Finance Act, 1920.*

The following shall be substituted for paragraphs (b) and (c) of subsection (1) of the section:—

"(b) The income of the husband and wife shall be aggregated in estimating the amount to be repaid or deducted in respect of the deductions or relief aforesaid, and such amount shall not exceed the total amount that would have been repaid or deducted on account of such deductions or relief if such application as aforesaid had not been made; and

(c) The benefit of any such deduction or relief may be given either by way of reduction of the amount of the tax to be paid or by repayment of any excess of tax which has been paid, or by both of these means, as the case requires, and shall be given to the husband and the wife—

(i) as regards the deduction in respect of earned income in proportion to the amounts of their respective earned incomes;

(ii) as regards any deduction or reduction under subsection (2) of section fifteen of the Finance Act, 1925, in proportion to the amounts of their respective total incomes;

(iii) as regards any other deductions in proportion to the amounts of tax which would have been payable by them respectively, if the only deductions allowable had been the deduction referred to in the foregoing sub-paragraph (i) or the deduction or reduction referred to in the foregoing sub-paragraph (ii), as the case may be; and

(iv) as regards relief given under section thirty-two of the Income Tax Act, 1918, to the husband or wife, as the case may be, by whom the payment is made:

Provided that in the case of a deduction in respect of a dependent relative or in respect of a child under subsection (2) of section twenty-one of this Act, the deduction shall be given to that one of the married persons by whom the relative or child is maintained."

2. *Amendments of section 27 of Finance Act, 1920.*

(i) *Subsection (1).*—In paragraphs (a) and (b) the words "appropriate rate of United Kingdom income tax" shall be substituted for the words "appropriate rate of United Kingdom tax," and the last paragraph of the subsection shall be omitted.

(ii) *Subsection (3).*—The reference to the relief relating to the rate of tax on the first two hundred and twenty-five pounds of taxable income shall be construed as a reference to the relief substituted by Part III of this Act for the relief under section twenty-three of the Finance Act, 1920.

(iii) *Subsection (8).*—Paragraphs (b) and (c) shall be construed as if the references therein to United Kingdom super-tax were omitted.

(iv) For the purposes of section twenty-seven a person shall not be deemed to have paid or to be liable to pay United Kingdom income tax on such part of his income as is equal to the amount by reference to which he is by virtue of subsection (1) of section forty of this Act granted relief from income tax by means of a deduction of tax.

(v) The words in paragraph (d) of subsection (8) of section twenty-seven from "For the purposes of this section" to the end of the section shall cease to have effect, and in lieu thereof the following provisions shall have effect for the purposes of the said section:—

The "appropriate rate of United Kingdom income tax" for any year of assessment shall be as follows:—

(a) In the case of a person whose income is chargeable at the standard rate only, a rate ascertained by dividing the amount of tax payable by him for that year in respect of his total income (before

deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of section twenty-seven of the Finance Act, 1920) by the amount of his total income less any amount by reference to which he is by virtue of subsection (1) of section forty of this Act granted relief from income tax by means of a deduction of tax;

(b) In the case of a person part of whose total income is chargeable at a rate or rates in excess of the standard rate, the sum of the following rates:—

(i) The rate which would have been the appropriate rate in the case of that person if his income had been chargeable at the standard rate only; and

(ii) The rate ascertained by dividing the amount of the sur-tax payable by that person for the preceding year by the amount of his total income for that year:

Provided that, as respects the year 1928-29, this paragraph shall have effect as if for sub-paragraph (b) (ii) thereof there were substituted the following words:—

"(ii) The rate ascertained by dividing the amount of the super-tax payable by that person for that year by the amount of his total income from all sources for that year as estimated for super-tax purposes."

#### PART III. [Section 46.]

#### OTHER MINOR AND CONSEQUENTIAL AMENDMENTS OF INCOME TAX ACTS.

Enactments to be amended.	Nature of amendment.
The Income Tax Act, 1918:	
Section 48 -	In subsection (2) the words "standard rate" shall be substituted for the words "highest current rate."
Section 108 -	For paragraph (a) of subsection (1) there shall be substituted the following:— "(a) the names of all persons to or on whom notices ought to be delivered or served in pursuance of this Act." For paragraph (b) of the said subsection (1) there shall be substituted the following:— "(b) the names of all persons who are to the best of his knowledge chargeable within the limits of the assessor." Paragraphs (c) and (d) of subsection (1) shall be omitted. In subsection (2) the words "and that to the best of his knowledge all notices required to be delivered or served have been duly delivered or served" shall be omitted.
Section 112 -	After the word "if" there shall be inserted the words "the surveyor or" and for the words "he shall" there shall be substituted the words "the assessor shall."
Section 123 -	For the words "to the assessor of the parish together with the statement of his profits or gains, for transmission to the surveyor of the district" there shall be substituted the words "together with the statement of his profits or gains, to the surveyor of the district."
Fifth Schedule -	For the heading to "No. XVII" there shall be substituted the following— "Declarations and Statement of Total Income."
The Finance Act, 1922:	
Section 21 -	For the reference to the year of assessment in the proviso to subsection (3) there shall, so far as relates to sur-tax, be substituted a reference to the year next following the year of assessment.
First Schedule -	For the reference in paragraph 3 to subsection (6) of section seven of the Income Tax Act, 1918, there shall, so far as relates to sur-tax, be substituted a reference to the corresponding provision in Part III of this Act. In paragraph 8, after the word "member," there shall be inserted the words "so far as assessable and chargeable to super-tax under section twenty-one of this Act," and the word "his," where it first occurs shall be omitted.

#### SIXTH SCHEDULE.

[Section 47.]

#### ENACTMENTS REPEALED.

##### PART I.

Session and Chapter.	Short Title.	Extent of Repeal.
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918.	Part II. as from the sixth day of April, nineteen hundred and twenty-nine; in the Fifth Schedule, paragraphs II to XIV, both inclusive, and paragraph XVI as from the sixth day of April, nineteen hundred and twenty-eight.
10 & 11 Geo. 5. c. 18.	The Finance Act, 1920.	In section thirty-three, the definition of "standard rate of tax" as from the sixth day of April, nineteen hundred and twenty-eight.
13 & 14 Geo. 5. c. 14.	The Finance Act, 1923.	Subsection (2) of section twenty-nine as from the sixth day of April, nineteen hundred and twenty-nine.
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	Section twenty-nine as from the sixth day of April, nineteen hundred and twenty-eight.

##### PART II.

[Section 57.]

Session and Chapter.	Short Title.	Extent of Repeal.
63 & 64 Vict. c. 7.	The Finance Act, 1900.	Subsection (2) of section twelve, except so far as relates to persons dying before the nineteenth day of April, nineteen hundred and seven.
6 Edw. 7. c. 20.	The Revenue Act, 1906.	In subsection (2) of section one the words "no allowance shall be payable under this section on methyllic alcohol, but"; section seven so far as unrepealed.
5 & 6 Geo. 5. c. 89.	The Finance (No. 2) Act, 1915.	In subsection (1) of section eleven the words "as from the twentieth day of October, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen."
6 & 7 Geo. 5. c. 11.	The Finance (New Duties) Act, 1916.	Subsection (1) of section three, in subsection (2) of the said section the words from "on matches" to "quantity and" and from "Provided that" to the end of the subsection, and sub-section (3) of the said section.
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918.	Subsection (8) of section eighty and subsection (2) of section eighty-four.
10 & 11 Geo. 5. c. 18.	The Finance Act, 1920.	Section seven.
11 & 12 Geo. 5. c. 32.	The Finance Act, 1921.	In subsection (1) of section sixteen the word "power" wherever it occurs, and subsection (3) of the said section.
12 & 13 Geo. 5. c. 17.	The Finance Act, 1922.	In subsection (7) of section twenty-one the words from "and the" to the end of the subsection as from the sixth day of April, nineteen hundred and twenty-eight.
15 & 16 Geo. 5. c. 36.	The Finance Act, 1925.	In subsection (1) of section three the words "other than tyres."
17 & 18 Geo. 5. c. 22.	The Finance Act, 1926.	Section nine.



## CHAPTER 11.

## APPROPRIATION ACT, 1927.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March, one thousand nine hundred and twenty-eight, and to appropriate the Supplies granted in this Session of Parliament.

[29th July, 1927.]

## CHAPTER 12.

## AUCTIONS (BIDDING AGREEMENTS) ACT, 1927.

An Act to render illegal certain agreements and transactions affecting bidding at auctions.

[29th July, 1927.]

1. *Certain bidding agreements to be illegal.*—(1) If any dealer agrees to give, or gives, or offers any gift or consideration to any other person as an inducement or reward for abstaining, or for having abstained, from bidding at a sale by auction either generally or for any particular lot, or if any person agrees to accept, or accepts, or attempts to obtain from any dealer any such gift or consideration as aforesaid, he shall be guilty of an offence under this Act, and shall be liable on summary conviction to a fine, not exceeding one hundred pounds, or to a term of imprisonment for any period not exceeding six months, or to both such fine and such imprisonment:

Provided that, where it is proved that a dealer has previously to an auction entered into an agreement in writing with one or more persons to purchase goods at the auction *bona fide* on a joint account and has before the goods were purchased at the auction deposited a copy of the agreement with the auctioneer, such an agreement shall not be treated as an agreement made in contravention of this section.

(2) For the purposes of this section the expression "dealer" means a person who in the normal course of his business attends sales by auction for the purpose of purchasing goods with a view to reselling them.

(3) In England and Wales a prosecution for an offence under this section shall not be instituted without the consent of the Attorney-General or the Solicitor-General.

2. *Right of vendors to treat certain sales as fraudulent.*—Any sale at an auction, with respect to which any such agreement or transaction as aforesaid has been made or effected, and which has been the subject of a prosecution and conviction, may, as against a purchaser who has been a party to such agreement or transaction, be treated by the vendor as a sale induced by fraud:

Provided that a notice or intimation by the vendor to the auctioneer that he intends to exercise such power in relation to any sale at the auction shall not affect the obligation of the auctioneer to deliver the goods to the purchaser.

3. *Copy of Act to be exhibited at sale.*—The particulars which under section seven of the Auctioneers Act, 1845, are required to be affixed or suspended in some conspicuous part of the room or place where the auction is held shall include a copy of this Act, and that section shall have effect accordingly.

4. *Short title, commencement and extent.*—(1) This Act may be cited as the Auctions (Bidding Agreements) Act, 1927, and shall come into operation on the first day of January, nineteen hundred and twenty-eight.

(2) This Act shall not extend to Northern Ireland.

## CHAPTER 13.

## DISEASES OF ANIMALS ACT, 1927.

An Act to amend the Diseases of Animals Acts, 1894 to 1925.

[29th July, 1927.]

1. *Extension of s. 10 of 57 & 58 Vict. c. 57 to places and areas infected with cattle plague, pleuro-pneumonia, and foot-and-mouth disease.*—

(1) Sections five, six, eight, nine and eleven of the Diseases of Animals Act, 1894 (hereinafter referred to as "the principal Act") (which relate to places and areas infected with cattle plague, pleuro-pneumonia and foot-and-mouth disease, and to movement into, within, or out of places and areas so infected), and section twelve of that Act (which contains provisions as to infected circles) shall cease to have effect, and section ten of the principal Act (which contains general provisions as to infected places and areas) shall apply with respect to places and areas infected with cattle plague, pleuro-pneumonia, and foot-and-mouth disease as it applies with respect to places and areas infected with other diseases.

(2) Subsection (5) of section ten of the principal Act (which provides that certain orders of the Minister of Agriculture and Fisheries (hereinafter referred to as "the Minister") or of a local authority shall be conclusive evidence of matters whereon the orders proceed) shall apply to any notice served in pursuance of directions of the Minister or of a local authority by virtue of an order made under that section as it applies to orders of the Minister or of a local authority.

(3) This section shall come into operation on such day not more than twelve months after the passing of this Act as may be fixed by order of His Majesty in Council.

2. *Power to order slaughter of animals in contact with animals suffering from cattle plague to be discretionary.*—So much of subsection (1) of section seven of the principal Act as requires the Minister to cause to be slaughtered any animal being or having been in the same shed, stable, herd or flock, or in contact with an animal affected with cattle plague, shall cease to have effect, but the Minister may under that section cause any such animal to be slaughtered if he is satisfied that the slaughter of the animal is necessary for preventing the spreading of cattle plague.

3. *Power of Minister to order immediate slaughter of imported animals liable to be slaughtered.*—(1) If any animal in an imported animals' wharf, or in an approved landing-place, is found to be liable to be slaughtered under the principal Act by order of the Minister or of a local authority, the Minister may cause the animal to be slaughtered forthwith.

(2) In this section the expressions "imported animals' wharf" and "approved landing-place" have the same meanings respectively as the expressions "foreign animals' wharf" and "approved landing-place" in section five of the Importation of Animals Act, 1922 (Session 2).

4. *Fees on detention and testing of imported animals.*—The limitation contained in section six of the Importation of Animals Act, 1922 (Session 2), which restricts the fees which may be charged in respect of the landing of imported animals in Great Britain to the sum of sixpence as respects any one animal, shall not apply in the case of any imported animal which by virtue of an order made by the Minister under the principal Act is required to be detained and tested for disease under the supervision of a veterinary inspector appointed by the Minister or by a local authority under the principal Act, and accordingly the fees to be charged under that section in any such case shall be such as may, in the opinion of the Treasury, be sufficient to meet the expenses of the examination including any such detention and testing as aforesaid.

5. *Increase of maximum penalties.*—For section fifty-one of the principal Act there shall be substituted the following section, that is to say—

"If any person is guilty of an offence against this Act, he shall for every such offence be liable—

"(i) to a fine not exceeding fifty pounds; or

"(ii) if the offence is committed with respect to more than ten animals, to a fine not exceeding five pounds for each animal;

"or

"(iii) where the offence is committed in relation to carcasses, fodder, litter, dung or other thing (exclusive of animals), to a fine not exceeding ten pounds in respect of every half ton in weight thereof after one half ton, in addition to the first fine of not exceeding fifty pounds."

6. *Short title, citation, extent, construction, and repeal.*—(1) This Act may be cited as the Diseases of Animals Act, 1927, and this Act and the Diseases of Animals Acts, 1894 to 1925, may be cited together as the Diseases of Animals Acts, 1894 to 1927.

(2) This Act shall not extend to Northern Ireland.

(3) Except where the context otherwise requires, references in this Act to the principal Act shall be construed as references to that Act as amended by any subsequent enactment including this Act, and, save as respects Northern Ireland, this Act shall be construed as one with the principal Act.

(4) The provisions of the principal Act specified in Part I. of the Schedule to this Act are hereby repealed as from the commencement of this Act, and the provisions of that Act specified in Part II. of the said Schedule shall be hereby repealed as from the date upon which section one of this Act comes into operation.

## SCHEDULE.

[Section 6.]

## PROVISIONS OF PRINCIPAL ACT REPEALED.

## PART I.

## Provisions repealed from passing of Act.

Section 51.

## PART II.

## Provisions repealed upon coming into operation of section one of Act.

Section 5.

Section 6.

Section 8.

Section 9.

In section 10, in subsection (1) thereof, the words "other than cattle plague, pleuro-pneumonia, or foot and mouth disease": in subsection (2) thereof the words "as well as a place or area declared infected with cattle plague, pleuro-pneumonia, or foot and mouth disease": in subsection (3) thereof the words "but without prejudice to the powers of the Board as regards cattle plague."

Section 11.

Section 12.

The First Schedule.



**CHAPTER 14.****POOR LAW ACT, 1927.**

An Act to consolidate the enactments relating to the Relief of the Poor in England and Wales. [29th July, 1927.]

**CHAPTER 15.****WORKMEN'S COMPENSATION (TRANSFER OF FUNDS) ACT, 1927.**

An Act to make such amendments of the Workmen's Compensation Act, 1925, as are necessary to give effect to a certain resolution adopted by an Imperial Conference held in London in the year nineteen hundred and twenty-six. [29th July, 1927.]

**CHAPTER 16.****LAND TAX COMMISSIONERS ACT, 1927.**

An Act to appoint additional commissioners for executing the Acts granting a land tax and other rates and taxes. [29th July, 1927.]

1. *Additional land tax commissioners.*—The persons named in the schedule signed by and deposited with the Clerk of the House of Commons shall (being where so required duly qualified by inhabitancy) be Commissioners within the respective counties, shires and places in England and Wales in the said schedule respectively mentioned for putting into execution the Acts for granting an aid to His Majesty by a land tax in Great Britain and the Acts for continuing or granting to His Majesty rates and taxes, as fully and effectually as if they had been designated with the other Commissioners in the Land Tax Commissioners Act, 1827; and on the passing of this Act the said schedule shall be printed in the "London Gazette," which shall be sufficient evidence of such schedule for all purposes whatsoever.

2. *Short title.*—This Act may be cited as the Land Tax Commissioners Act, 1927.

**CHAPTER 17.****MIDWIVES AND MATERNITY HOMES (SCOTLAND) ACT, 1927.**

An Act to amend the Midwives (Scotland) Act, 1915, and to provide for the registration and inspection of maternity homes, and for purposes connected therewith. [29th July, 1927.]

**CHAPTER 18.****ROYAL NAVAL RESERVE ACT, 1927.**

An Act to amend the enactments relating to the Naval Reserve Forces. [29th July, 1927.]

**CHAPTER 19.****POLICE (APPEALS) ACT, 1927.**

An Act to provide for a right of appeal by members of police forces who are dismissed or required to resign. [29th July, 1927.]

1. *Right of appeal to Secretary of State.*—(1) A member of a police force who after the passing of this Act is dismissed or required to resign as an alternative to dismissal may appeal to a Secretary of State in accordance with this Act and the rules made thereunder, if he gives notice of appeal in the prescribed manner and within the prescribed time.

(2) On any such appeal the disciplinary authority shall be made, and is in this Act referred to as, the respondent.

(3) For the purposes of this Act, "police force" means a police force within the meaning of the Police Pensions Act, 1921, that is to say, any such police force as is mentioned in the first column of the Schedule to this Act, and in relation to each such police force "disciplinary authority" means the officer or authority mentioned in the second column of that Schedule.

2. *Decision by Secretary of State.*—(1) The Secretary of State, unless it appears to him that the case is of such a nature that it can properly be determined without taking oral evidence, shall appoint one or more persons (one at least of whom shall be a person engaged or experienced in police administration) to hold an inquiry and report to him.

(2) The Secretary of State after considering the notice of appeal and any other documents submitted to him by the appellant and the respondent in accordance with the rules under this Act, and the report (if any) of the person or persons holding the inquiry shall by order either—

- (a) allow the appeal; or
- (b) dismiss the appeal; or

(c) vary the punishment by substituting some other punishment which the disciplinary authority might have awarded:

Provided that the Secretary of State may before making the order remit the case for further investigation by the person or persons who

held the inquiry, or if he thinks fit, for further consideration by the disciplinary authority.

(3) An order made by the Secretary of State under this section shall as soon as it is made be sent to the appellant and the respondent together with, if an inquiry was held, a copy of the report of the person holding the inquiry, and the order shall be final and binding upon all parties.

(4) Where an appeal is allowed, or the punishment is varied by the Secretary of State, the order shall take effect by way of substitution for the decision appealed from, and as from the date of that decision; and where the effect of the order is to re-instate the appellant in the force, he shall, for the purpose of reckoning service for pension, and, to such extent (if any) as may be determined by the order, for the purpose of pay, be deemed to have served continuously from the date of the decision to the date of his reinstatement, and if he was suspended for a period immediately preceding the date of the decision, the order shall deal with such suspension.

3. *Power to summon witnesses, &c.*—A person holding an inquiry under this Act may by order require any person to attend as a witness and give evidence or to produce any documents in his possession or power which relate to any matter in question at the inquiry, and are such as would be subject to production in a court of law, and if any person fails without reasonable excuse to comply with the provisions of any such order he shall be liable on summary conviction to a fine not exceeding five pounds, and a person holding the inquiry shall have power to take evidence on oath and for that purpose to administer oaths.

4. *Rules.*—The Secretary of State may make rules as to procedure on appeals, and at inquiries under this Act, and in particular, but without prejudice to the generality of this provision, may make rules—

(a) prescribing the form and contents of the notice of appeal, and the documents to be submitted by the appellant and the time within which such documents are to be submitted;

(b) prescribing the documents to be submitted and the time within which they are to be submitted by the respondent:

Provided that the rules shall provide for giving to the appellant a right to appear at an inquiry by a serving member of a police force or, with the consent of the person holding the inquiry, by counsel or a solicitor and for giving to the respondent a right to appear by an officer of the police force or by the clerk or other officer of the police authority, or, with the consent of the person holding the inquiry, by counsel or a solicitor.

5. *Costs and expenses.*—(1) The Secretary of State may by his order direct that the appellant shall pay the whole or any part of his own costs, but, subject to any such direction being given, all the costs and expenses of an appeal under this Act, including the costs of the parties, shall be defrayed out of the police fund.

(2) Any costs payable under this section shall be subject to taxation in such manner as the Secretary of State may direct.

6. *Application to Scotland.*—The provisions of this Act shall apply to Scotland, subject to the following modifications:—

(1) Any inquiry and report in pursuance of section two shall be held and made by the sheriff (excluding the sheriff substitute):

(2) The provisions of section seventy-eight of the Burgh Police (Scotland) Act, 1892, and of any local enactment in so far as they relate to the removal, dismissal or suspension of the chief constable of a burgh, or to inquiry into the conduct and efficiency of such chief constable, shall have effect as if references to the sheriff were omitted therefrom, and accordingly so much of the said provisions as applies to the case of a difference of opinion between the sheriff and any other person or body shall cease to have effect.

7. *Short title and extent.*—(1) This Act may be cited as the Police (Appeals) Act, 1927.

(2) This Act shall not apply to Northern Ireland.

**SCHEDULE.****(Section 1.)****POLICE FORCES AND DISCIPLINARY AUTHORITIES.****PART I.****ENGLAND AND WALES.**

Police Force.	Disciplinary Authority.
The City of London police force.	The Commissioner of the police force of the City of London or, where the Commissioner is himself the appellant, the Court of Mayor and Aldermen of the City of London.
The Metropolitan police force.	The Commissioner of Police of the Metropolis.
A county police force	The chief constable or, where the chief constable is himself the appellant, the standing joint committee of the quarter sessions and the county council.
A borough police force.	The watch committee.
The River Tyne police force.	The Tyne Improvement Commissioners.

## PART II.

## SCOTLAND.

- A county police force The chief constable or, where the chief constable is himself the appellant, the standing joint committee of the commissioners of supply and the county council.
- A burgh police force. The chief constable or other body by whom the appellant was dismissed or required to resign, or, where the chief constable is himself the appellant, the town council or other body by whom he was dismissed or required to resign.

## CHAPTER 20.

## ISLE OF MAN (CUSTOMS) ACT, 1927.

An Act to amend the law with respect to customs in the Isle of Man.  
[29th July, 1927.]

## CHAPTER 21.

## MONEYLENDERS ACT, 1927.

An Act to amend the Law with respect to persons carrying on business as Moneylenders.  
[29th July, 1927.]

1. *Licences to be taken out by moneylenders.*—(1) Every moneylender, whether carrying on business alone or as a partner in a firm, shall take out annually in respect of every address at which he carries on his business as such, an excise licence (in this Act referred to as "a moneylender's excise licence"), which shall expire on the thirty-first day of July in every year, and, subject as hereinafter provided, there shall be charged on every moneylender's excise licence an excise duty of fifteen pounds, or if the licence be taken out not more than six months before the expiration thereof, of ten pounds.

Provided that—

(a) the duty charged on any moneylender's excise licence which will expire on the thirty-first day of July, nineteen hundred and twenty-eight, shall, notwithstanding that the licence may be taken out more than six months before the expiration thereof, be a duty of ten pounds; and

(b) where moneylender's excise licences are taken out by two or more moneylenders in respect of any address or addresses at which they carry on their business as partners in a firm, the Commissioners of Customs and Excise shall remit, or if the duty has been paid repay, to the firm a sum equal to the aggregate of the duties charged on such number of the licences taken out as exceeds the number of the addresses in respect of which they are taken out; and

(c) where it is proved to the satisfaction of the Commissioners of Customs and Excise that there is in force a licence for carrying on the business of a pawnbroker at any premises in respect of which a moneylender's excise licence is taken out by the person carrying on the business, the Commissioners shall remit, or if the duty has been paid repay, to that person such part of the duty charged on the moneylender's excise licence as is equal to the amount of the duty paid in respect of the licence for carrying on the business of a pawnbroker, or where in any such case moneylender's excise licences are taken out by partners in a firm in respect of the premises, the remission or repayment shall be made to the firm.

(2) Subject to the provisions of this Act, moneylenders' excise licences shall be in such form as the Commissioners of Customs and Excise may direct, and shall be granted on payment of the appropriate duty by any officer of Customs and Excise authorised by the Commissioners to grant them, and regulations made by the said Commissioners may make provision as to the procedure to be followed in making application for moneylenders' excise licences:

Provided that a moneylender's excise licence shall be taken out by a moneylender in his true name, and shall be void if it be taken out in any other name, but every moneylender's excise licence shall also show the moneylender's authorised named and authorised address.

(3) If any person—

(a) takes out a moneylender's excise licence in any name other than his true name; or

(b) carries on business as a moneylender without having in force a proper moneylender's excise licence authorising him so to do, or, being licensed as a moneylender, carries on business as such in any name other than his authorised name, or at any other place than his authorised address or addresses; or

(c) enters into any agreement in the course of his business as a moneylender with respect to the advance or repayment of money, or takes any security for money, in the course of his business as a moneylender, otherwise than in his authorised name; he shall be guilty of a contravention of the provisions of this Act and shall for each offence be liable to an excise penalty of one hundred pounds:

Provided that, on a second or subsequent conviction of any person (other than a company) for an offence under this subsection, the court may, in lieu of or in addition to ordering the offender to pay the penalty

aforsaid, order him to be imprisoned for a term not exceeding three months, and an offender being a company shall on a second or subsequent conviction be liable to an excise penalty of five hundred pounds.

2. *Certificate required for grant of moneylender's excise licence.*—

(1) A moneylender's excise licence shall not be granted except to a person who holds a certificate granted in accordance with the provisions of this section authorising the grant of the licence to that person, and a separate certificate shall be required in respect of every separate licence. Any moneylender's excise licence granted in contravention of this section shall be void.

(2) Certificates under this section (in this Act referred to as "certificates") shall be granted by the petty sessional court having jurisdiction in the petty sessional division in which the moneylender's business is to be carried on, so, however, that within any part of the metropolitan police district for which a police court is established, a certificate shall not be granted except by a police magistrate.

(3) Every certificate granted to a moneylender shall show his true name and the name under which, and the address at which, he is authorised by the certificate to carry on business as such, and a certificate shall not authorise a moneylender to carry on business at more than one address, or under more than one name, or under any name which includes the word "bank," or otherwise implies that he carries on banking business, and no certificate shall authorise a moneylender to carry on business under any name except—

(a) his true name; or

(b) the name of a firm in which he is a partner, not being a firm required by the Registration of Business Names Act, 1916, to be registered; or

(c) a business name, whether of an individual or of a firm in which he is a partner, under which he or the firm has, at the passing of this Act, been registered for not less than three years both as a moneylender under the Moneylenders Act, 1900, and under the Registration of Business Names Act, 1916.

(4) A certificate shall come into force on the date specified therein, and shall expire on the next following thirty-first day of July.

(5) A Secretary of State shall make rules with respect to the procedure to be followed in making applications for certificates (including the notices to be given of intention to make such an application), and certificates shall be in such form as may be prescribed by rules so made.

(6) A certificate shall not be refused except on some one or more of the following grounds—

(a) that satisfactory evidence has not been produced of the good character of the applicant, and in the case of a company of the persons responsible for the management thereof;

(b) that satisfactory evidence has been produced that the applicant, or any person responsible or proposed to be responsible for the management of his business as a moneylender, is not a fit and proper person to hold a certificate;

(c) that the applicant, or any person responsible or proposed to be responsible for the management of his business as a moneylender, is by order of a court disqualified for holding a certificate;

(d) that the applicant has not complied with the provisions of any rules made under this section with respect to applications for certificates.

(7) Any person aggrieved by the refusal of a petty sessional court to grant a certificate may appeal to a court of quarter sessions in manner provided by the Summary Jurisdiction Acts as if the refusal were an order of a court of summary jurisdiction.

3. *Suspension and forfeiture of moneylenders' certificates.*—(1)

Where any person, being the holder of a certificate, is convicted of any offence under this Act or under section two or four of the Betting and Loans (Infants) Act, 1892, or the Moneylenders Act, 1900, the court—

(a) may order that any certificates held by that person, and in the case of a partner in a firm by any other partner in the firm, shall either be suspended for such time as the court thinks fit, or shall be forfeited, and may also, if the court thinks fit, declare any such person, or any person responsible for the management of the moneylending business carried on by the person convicted, to be disqualified for obtaining a certificate for such time as the court thinks fit; and

(b) shall cause particulars of the conviction and of any order made by the court under this subsection to be endorsed on every certificate held by the person convicted or by any other person affected by the order, and shall cause copies of those particulars to be sent to the authority by whom any certificate so endorsed was granted, and to the Commissioners of Customs and Excise:

Provided that, where by order of a court a certificate held by any person is suspended or forfeited, or any person is disqualified for obtaining a certificate, he may, whether or not he is the person convicted, appeal against the order in the same manner as any person convicted may appeal against his conviction, and the court may, if it thinks fit, pending the appeal, defer the operation of the order.

(2) Any certificate required by a court for endorsement in accordance with the foregoing provisions of this section shall be produced, in such manner and within such time as may be directed by the court, by the person by whom it is held, and any person who, without reasonable cause, makes default in producing any certificate so required, shall, in

respect of each offence, be liable on summary conviction to a penalty not exceeding five pounds for each day during which the default continues.

(3) Where a certificate held by any person is ordered to be suspended or to be forfeited under the foregoing provisions of this section, any moneylender's excise licences granted to that person, whether in pursuance of that or any other certificate, shall be suspended during the period for which the certificate is ordered to be suspended or become void, as the case may be.

**4. Names to be stated on documents issued by moneylenders.**—

(1) Subsection (2) of section two of the Companies (Particulars as to Directors) Act, 1917 (which requires certain particulars to be published in trade catalogues, trade circulars, show cards and business letters) shall apply with the necessary modifications to every company licensed under this Act notwithstanding that the company was registered or had established a place of business within the United Kingdom on or before the twenty-second day of November, nineteen hundred and sixteen.

(2) Without prejudice to the provisions of the last foregoing section and of section eighteen of the Registration of Business Names Act, 1916, a moneylender shall not, for the purposes of his business as such, issue or publish, or cause to be issued or published, any advertisement, circular, business letter, or other similar document which does not show—

(a) in such manner as to be not less conspicuous than any other name, the authorised name of the moneylender; and

(b) except in the case of an advertisement published in a newspaper, any name, other than his authorised name, under which the moneylender, and in the case of a firm any partner therein, was before the commencement of this Act registered as a moneylender under the Moneylenders Act, 1900;

and any moneylender who acts in contravention of this subsection shall be liable on summary conviction to a fine not exceeding twenty pounds in respect of each offence.

(3) If a moneylender, for the purposes of his business as such, issues or publishes, or causes to be issued or published, any advertisement, circular or document of any kind whatsoever containing expressions which might reasonably be held to imply that he carries on banking business, he shall on summary conviction be liable to a fine not exceeding one hundred pounds, and on a second or subsequent conviction, in lieu of or in addition to such a fine as aforesaid, to imprisonment for a term not exceeding three months, or, in the case of a second or subsequent conviction of an offender being a company, to a fine not exceeding five hundred pounds.

**5. Restrictions on moneylending advertisements.**—(1) No person shall knowingly send or deliver or cause to be sent or delivered to any person except in response to his written request any circular or other document advertising the name, address or telephone number of a moneylender, or containing an invitation—

(a) to borrow money from a moneylender;

(b) to enter into any transaction involving the borrowing of money from a moneylender;

(c) to apply to any place with a view to obtaining information or advice as to borrowing any money from a moneylender.

(2) Subject as hereinafter provided, no person shall publish or cause to be published in any newspaper or other printed paper issued periodically for public circulation, or by means of any poster or placard, an advertisement advertising any such particulars, or containing any such invitation, as aforesaid:

Provided that an advertisement in conformity with the requirements of this Act relating to the use of names on moneylenders' documents may be published by or on behalf of a moneylender in any newspaper or in any such paper as aforesaid or by means of a poster or placard exhibited at any authorised address of the moneylender, if it contains no addition to the particulars necessary to comply with the said requirements, except any of the following particulars, that is to say any authorised address at which he carries on business as a moneylender and the telegraphic address and telephone number thereof, any address at which he formerly carried on business, a statement that he lends money with or without security, and of the highest and lowest sums that he is prepared to lend, and a statement of the date on which the business carried on by him was first established.

(3) No moneylender or any person on his behalf shall employ any agent or canvasser for the purpose of inviting any person to borrow money or to enter into any transaction involving the borrowing of money from a moneylender, and no person shall act as such agent or canvasser, or demand or receive directly or indirectly any sum or other valuable consideration by way of commission or otherwise for introducing or undertaking to introduce to a moneylender any person desiring to borrow money.

(4) Where any document issued or published by or on behalf of a moneylender purports to indicate the terms of interest upon which he is willing to make loans or any particular loan, the document shall either express the interest proposed to be charged in terms of a rate per cent. per annum or show the rate per cent. per annum represented by the interest proposed to be charged as calculated in accordance with the provisions of the First Schedule to this Act.

(5) Any person acting in contravention of any of the provisions of this section shall be guilty of a misdemeanour and shall in respect of each offence be liable, on conviction on indictment, to imprisonment

for a term not exceeding three months or a fine not exceeding one hundred pounds, or to both such imprisonment and fine, and, on summary conviction to imprisonment for a term not exceeding one month or to a fine not exceeding twenty pounds, or to both such imprisonment and fine.

(6) Where it is shown that a money-lending transaction was brought about by a contravention of any of the provisions of this section, the transaction shall, notwithstanding that the moneylender was duly licensed under this Act, be illegal, unless the moneylender proves that the contravention occurred without his consent or connivance.

**6. Form of moneylenders' contracts.**—(1) No contract for the repayment by a borrower of money lent to him or to any agent on his behalf by a moneylender after the commencement of this Act or for the payment by him of interest on money so lent and no security given by the borrower or by any such agent as aforesaid in respect of any such contract shall be enforceable, unless a note or memorandum in writing of the contract be made and signed personally by the borrower, and unless a copy thereof be delivered or sent to the borrower within seven days of the making of the contract; and no such contract or security shall be enforceable if it is proved that the note or memorandum aforesaid was not signed by the borrower before the money was lent or before the security was given as the case may be.

(2) The note or memorandum aforesaid shall contain all the terms of the contract, and in particular shall show the date on which the loan is made, the amount of the principal of the loan, and, either the interest charged on the loan expressed in terms of a rate per cent. per annum, or the rate per cent. per annum represented by the interest charged as calculated in accordance with the provisions of the First Schedule to this Act.

**7. Prohibition of compound interest and provision as to defaults.**—Subject as hereinafter provided, any contract made after the commencement of this Act for the loan of money by a moneylender shall be illegal in so far as it provides directly or indirectly for the payment of compound interest or for the rate or amount of interest being increased by reason of any default in the payment of sums due under the contract:

Provided that provision may be made by any such contract that if default is made in the payment upon the due date of any sum payable to the moneylender under the contract, whether in respect of principal or interest, the moneylender shall be entitled to charge simple interest on that sum from the date of the default until the sum is paid, at a rate not exceeding the rate payable in respect of the principal apart from any default, and any interest so charged shall not be reckoned for the purposes of this Act as part of the interest charged in respect of the loan.

**8. Obligation of moneylender to supply information as to state of loan and copies of documents relating thereto.**—(1) In respect of every contract for the repayment of money lent by a moneylender whether made before or after the commencement of this Act, the moneylender shall on any reasonable demand in writing being made by the borrower at any time during the continuance of the contract and on tender by the borrower of the sum of one shilling for expenses, supply to the borrower or, if the borrower so requires, to any person specified in that behalf in the demand, a statement signed by the moneylender or his agent showing—

(a) the date on which the loan was made, the amount of the principal of the loan and the rate per cent. per annum of interest charged; and

(b) the amount of any payment already received by the moneylender in respect of the loan and the date on which it was made; and

(c) the amount of every sum due to the moneylender, but unpaid, and the date upon which it became due, and the amount of interest accrued due and unpaid in respect of every such sum; and

(d) the amount of every sum not yet due which remains outstanding and the date upon which it will become due.

(2) A moneylender shall, on any reasonable demand in writing by the borrower, and on tender of a reasonable sum for expenses, supply a copy of any document relating to a loan made by him or any security therefor, to the borrower, or if the borrower so requires, to any person specified in that behalf in the demand.

(3) If a moneylender to whom a demand has been made under this section fails without reasonable excuse to comply therewith within one month after the demand has been made, he shall not, so long as the default continues, be entitled to sue for or recover any sum due under the contract on account either of principal or interest, and interest shall not be chargeable in respect of the period of the default, and if such default is made or continued after proceedings have ceased to lie in respect of the loan, the moneylender shall be liable on summary conviction to a fine not exceeding five pounds for every day on which the default continues.

**9. Provisions as to bankruptcy proceedings for moneylenders' loans.**—

(1) Where a debt due to a moneylender in respect of a loan made by him after the commencement of this Act includes interest, that interest shall, for the purposes of the provisions of the Bankruptcy Act, 1914, relating to the presentation of a bankruptcy petition, voting at meetings, compositions and schemes of arrangement, and dividend, be calculated at a rate not exceeding five per cent. per annum, but nothing in the foregoing provision shall prejudice the right of the



creditor to receive out of the estate, after all the debts proved in the estate have been paid in full, any higher rate of interest to which he may be entitled.

The provisions of this subsection shall, in relation to such a debt as aforesaid, have effect in substitution for the provisions of subsection (1) of section sixty-six of the Bankruptcy Act, 1914.

(2) No proof of a debt due to a moneylender in respect of a loan made by him shall be admitted for any of the purposes of the Bankruptcy Act, 1914, unless the affidavit verifying the debt is accompanied by a statement showing in detail—

(a) the amount of the sums actually lent to the debtor and the dates on which they were lent, and the amount of every payment already received by the moneylender in respect of the loan and the date on which every such payment was made; and

(b) the amount of the balance which remains unpaid distinguishing the amount of the principal from the amount of interest included therein, the appropriation between principal and interest being made in accordance with the provisions of this Act where the interest is not expressed by the contract for the loan in terms of a rate; and

(c) where the amount of interest included in the unpaid balance represents a rate per cent. per annum exceeding five per cent., the amount of interest which would be so included if it were calculated at the rate of five per cent. per annum.

(3) General rules may be made under section one hundred and thirty-two of the Bankruptcy Act, 1914, for the purpose of carrying into effect the objects of this section.

**10. Amendments of 63 & 64 Vict. c. 51, s. 1.**—(1) Where, in any proceedings in respect of any money lent by a moneylender after the commencement of this Act or in respect of any agreement or security made or taken after the commencement of this Act in respect of money lent either before or after the commencement of this Act, it is found that the interest charged exceeds the rate of forty-eight per cent. per annum, or the corresponding rate in respect of any other period, the court shall, unless the contrary is proved, presume for the purposes of section one of the Moneylenders Act, 1900, that the interest charged is excessive and that the transaction is harsh and unconscionable, but this provision shall be without prejudice to the powers of the court under that section where the court is satisfied that the interest charged, although not exceeding forty-eight per cent. per annum, is excessive.

(2) Where a court reopens a transaction of a moneylender under the said section one of the Moneylenders Act, 1900, the court may require the moneylender to produce any certificate granted to him in accordance with the provisions of this Act, and may cause such particulars as the court thinks desirable to be endorsed on any such certificate, and a copy of the particulars to be sent to the authority by whom the certificate was granted.

(3) The powers of a court under the said section one of the Moneylenders Act, 1900, with respect to the reopening of the transactions of moneylenders, shall extend to any transaction effected under a special contract made in accordance with the provisions of section twenty-four of the Pawnbrokers Act, 1872, and accordingly, for the purposes of the first mentioned section the provisions of paragraph (a) of section six of the Moneylenders Act, 1900, shall not apply with respect to any such transaction.

(4) The powers of a court under subsection (2) of the said section one of the Moneylenders Act, 1900 (which enables a court at the instance of the borrower, surety, or other person liable, to exercise its powers under that section with respect to the re-opening of the transactions of moneylenders, although no proceedings are taken for the recovery of the money lent, and notwithstanding that the time for repayment may not have arrived) may in the event of the bankruptcy of the borrower be exercised at the instance of the trustee in bankruptcy, notwithstanding that he may not be a person liable in respect of the transaction.

(5) The powers of a court under the said subsection (2) of section one of the Moneylenders Act, 1900, may be exercised notwithstanding that the moneylender's right of action for the recovery of the money lent is barred.

**11. Courts to which proceedings on moneylending transactions are to be taken.**—(1) Subject as hereinafter provided, no action by a moneylender for the recovery of money lent by him or for enforcing any agreement or security relating to any such money shall be brought in any inferior court other than a county court:

Provided that His Majesty may by Order in Council direct that any inferior court specified in the Order shall have the same jurisdiction as respects such actions as aforesaid as it would have had but for the provisions of this subsection, and any such Order may contain such provisions as appear to His Majesty expedient with respect to the making of rules of court for regulating the procedure to be followed in the case of any such action, and may be revoked or varied by any subsequent Order made in like manner.

(2) Before any Order in Council is made under this section a draft thereof shall be laid before each House of Parliament for a period of not less than twenty-one days during the session of Parliament, and if either House before the expiration of the said period presents an address to His Majesty against the draft or any part thereof, no further proceedings shall be taken thereon, but without prejudice to the making of a new draft order.

**12. Prohibition of charge for expenses on loans by moneylenders.**—Any agreement between a moneylender and a borrower or intending borrower for the payment by the borrower or intending borrower to the moneylender of any sum on account of costs, charges or expenses incidental to or relating to the negotiations for or the granting of the loan or proposed loan shall be illegal, and if any sum is paid to a moneylender by a borrower or intending borrower as for or on account of any such costs, charges or expenses, that sum shall be recoverable as a debt due to the borrower or intending borrower, or, in the event of the loan being completed, shall, if not so recovered, be set off against the amount actually lent and that amount shall be deemed to be reduced accordingly.

**13. Limitation of time for proceedings in respect of money lent by moneylenders.**—(1) No proceedings shall lie for the recovery by a moneylender of any money lent by him after the commencement of this Act or of any interest in respect thereof, or for the enforcement of any agreement made or security taken after the commencement of this Act in respect of any loan made by him, unless the proceedings are commenced before the expiration of twelve months from the date on which the cause of action accrued:

Provided that—

(a) if during the period of twelve months aforesaid or at any time within any subsequent period during which proceedings may by virtue of this proviso be brought, the debtor acknowledges in writing the amount due and gives a written undertaking to the moneylender to pay that amount, proceedings for the recovery of the amount due may be brought at any time within a period of twelve months from the date of the acknowledgment and undertaking;

(b) the time limited by the foregoing provisions of this section for the commencement of proceedings shall not begin to run in respect of any payments from time to time becoming due to a moneylender under a contract for the loan of money until a cause of action accrues in respect of the last payment becoming due under the contract;

(c) if at the date on which the cause of action accrues or on which any such acknowledgment and undertaking as aforesaid is given by the debtor, the person entitled to take the proceedings is non compos mentis, the time limited by the foregoing provisions of this section for the commencement of proceedings shall not begin to run until that person ceases to be non compos mentis or dies, whichever first occurs; and

(d) if at the date on which the cause of action accrues or on which any such acknowledgment and undertaking as aforesaid is given by the debtor, the debtor is beyond the seas, the time limited by the foregoing provisions of this section for the commencement of proceedings shall not begin to run until he returns from beyond the seas, so, however, that section eleven of the Mercantile Law Amendment Act, 1856 (which relates to the limitation of actions against joint debtors where some are beyond seas) shall have effect as if this section were included among the enactments therein referred to as fixing a period of limitation.

(2) Without prejudice to the powers of a court under section one of the Moneylenders Act, 1900, if at the time when proceedings are taken by a moneylender in respect of a default in the payment of any sum due to him under a contract for the loan of money, any further amount is outstanding under the contract but not yet due, the court may determine the contract and order the principal outstanding to be paid to the moneylender with such interest thereon, if any, as the court may allow up to the date of payment.

**14. Special provisions as to pawnbroker's loans.**—(1) The provisions of sections six, twelve and thirteen of this Act shall not apply in relation to any loan by a pawnbroker on a pledge, or in relation to any debt in respect of such a loan, or any interest thereon, notwithstanding that the loan is not made in the course of the business carried on by the pawnbroker in accordance with the Acts for the time being in force in relation to pawnbrokers, so long as the following conditions are complied with in respect of the loan:—

(a) The pawnbroker shall deliver or send to the pawner within seven days a note or memorandum containing all the terms of the contract, and in particular showing the date on which the loan is made, the amount of the principal of the loan, the interest charged on the loan expressed in terms of a rate per cent. per annum, and any other charges payable by the pawner under the contract, and the rate of interest charged shall not exceed the rate of twenty per cent. per annum;

(b) Subject as hereinafter provided, the pawner shall not be charged any sum on account of costs, charges, or expenses incidental to or relating to the negotiations for or the granting of the loan or proposed loan, except a charge for the preparation of documents relating to the loan not exceeding the sum of one shilling, and a charge equal to the actual amount of any stamp duty paid by the pawnbroker upon any such document;

Provided that a pawnbroker shall not be deemed to have failed to comply with the foregoing conditions by reason of his having made in good faith and in accordance with the terms of the contract for the loan—

(i) a reasonable charge in respect of the storage or care of any pledge which is not physically delivered to him or which, although so delivered, is of such weight or size that it would not under the



Post Office regulations for the time being in force be received for transmission by parcel post; or

(ii) a charge for interest at a rate not exceeding twenty per cent. per annum upon any sum reasonably expended by the pawnbroker in respect of the storage or care of the pledge; or

(iii) a charge not exceeding one shilling for rendering any account of the sale of any pledge; or

(iv) a charge not exceeding one shilling in respect of any inspection of the pawnbroker's books;

(2) Any charge authorised by this section for the preparation of documents relating to a loan, or in respect of stamp duty upon any such document, may be deducted by the pawnbroker from the amount of the loan, and, if so deducted, shall be deemed for the purposes of this Act to be included in the principal.

**15. Interpretation, &c.]—**(1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"Authorised name" and "authorised address" mean respectively the name under which and the address at which a moneylender is authorised by a certificate granted under this Act to carry on business as a moneylender;

"Business name" means the name or style under which any business is carried on, whether in partnership or otherwise;

"Company" means any body corporate being a moneylender;

"Firm" means an unincorporate body of two or more individuals, or one or more individuals and one or more corporations, or two or more corporations, who have entered into partnership with one another with a view to carrying on business for profit;

"Interest" does not include any sum lawfully charged in accordance with the provisions of this Act by a moneylender for or on account of costs, charges, or expenses, but, save as aforesaid, includes any amount, by whatsoever name called, in excess of the principal, paid or payable to a moneylender in consideration of or otherwise in respect of a loan;

"Principal" means in relation to a loan the amount actually lent to the borrower.

(2) Where by a contract for the loan of money by a moneylender the interest charged on the loan is not expressed in terms of a rate, any amount paid or payable to the moneylender under the contract (other than simple interest charged in accordance with the proviso to section seven of this Act) shall be appropriated to principal and interest in the proportion that the principal bears to the total amount of the interest, and the rate per cent. per annum represented by the interest charged as calculated in accordance with the provisions of the First Schedule to this Act shall be deemed to be the rate of interest charged on the loan.

**16. Notice and information to be given on assignment of moneylenders' debts.]—**(1) Where any debt in respect of money lent by a moneylender whether before or after the commencement of this Act or in respect of interest on any such debt or the benefit of any agreement made or security taken in respect of any such debt or interest is assigned to any assignee, the assignor (whether he is the moneylender by whom the money was lent or any person to whom the debt has been previously assigned) shall, before the assignment is made—

(a) give to the assignee notice in writing that the debt, agreement or security is affected by the operation of this Act; and

(b) supply to the assignee all information necessary to enable him to comply with the provisions of this Act relating to the obligation to supply information as to the state of loans and copies of documents relating thereto,

and any person acting in contravention of any of the provisions of this section shall be liable to indemnify any other person who is prejudiced by the contravention, and shall also be guilty of a misdemeanour, and shall in respect of each offence be liable on conviction on indictment to imprisonment for a term not exceeding two years, or to a fine not exceeding five hundred pounds, or to both such imprisonment and fine, and shall be liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding one hundred pounds.

(2) In this section the expression "assigned" means assigned by any assignment *inter vivos* other than an assignment by operation of law, and the expressions "assignor" and "assignee" have corresponding meanings.

**17. Application of Act as respects assignees.]—**(1) Subject as herein-after provided, the provisions of this Act shall continue to apply as respects any debt to a moneylender in respect of money lent by him after the commencement of this Act or in respect of interest on money so lent or of the benefit of any agreement made or security taken in respect of any such debt or interest, notwithstanding that the debt or the benefit of the agreement or security may have been assigned to any assignee, and, except where the context otherwise requires, references in this Act to a moneylender shall accordingly be construed as including any such assignee as aforesaid:

Provided that—

(a) notwithstanding anything in this Act—

(i) any agreement with, or security taken by, a moneylender in respect of money lent by him after the commencement of this Act shall be valid in favour of any bona fide assignee or holder

for value without notice of any defect due to the operation of this Act and of any person deriving title under him; and

(ii) any payment or transfer of money or property made bona fide by any person, whether acting in a fiduciary capacity or otherwise, on the faith of the validity of any such agreement or security, without notice of any such defect shall, in favour of that person, be as valid as it would have been if the agreement or security had been valid; and

(iii) the provisions of this Act limiting the time for proceedings in respect of money lent shall not apply to any proceedings in respect of any such agreement or security commenced by a bona fide assignee or holder for value without notice that the agreement or security was affected by the operation of this Act, or by any person deriving title under him,

but in every such case the moneylender shall be liable to indemnify the borrower or any other person who is prejudiced by virtue of this section, and nothing in this proviso shall render valid an agreement or security in favour of, or apply to proceedings commenced by, an assignee or holder for value who is himself a moneylender; and

(b) for the purposes of this Act and of the Moneylenders Act, 1900, the provisions of section one hundred and ninety-nine of the Law of Property Act, 1925, shall apply as if the expression "purchaser" included a person making any such payment or transfer as aforesaid.

(2) Nothing in this section shall render valid for any purpose any agreement, security, or other transaction which would, apart from the provisions of this Act, have been void or unenforceable.

**18. Application to Scotland.]—**This Act shall apply to Scotland subject to the following modifications—

(a) Certificates under section two of this Act shall be granted by the licensing court under the Licensing (Scotland) Acts, 1903 to 1921, within whose jurisdiction the premises in which the moneylender's business is to be carried on are situated, and may be granted either at the general half-yearly meeting of such court, or at any adjournment thereof, which adjournment they may make from time to time for the purposes of this Act, or at some other meeting specially convened for that purpose, and an appeal against the refusal to grant such a certificate shall lie to the court of appeal under the said Acts;

(b) The power to make rules under subsection (5) of section two of this Act shall include power to make rules with respect to the procedure to be followed in appeals under the foregoing paragraph of this section;

(c) The provisions of subsection (3) of section twenty-seven of the Licensing (Scotland) Act, 1903 (which relates to the prescribing of fees) shall extend to the prescribing of fees payable to clerks of licensing courts and of courts of appeal for anything done under this Act;

(d) References to the presentation of a bankruptcy petition shall be construed as references to the presentation of a petition for sequestration; "scheme of arrangement" shall mean deed of arrangement; references to the admission of proof of debts shall be construed as references to the ranking of claims or debts; and "affidavit" shall mean oath;

(e) The Bankruptcy (Scotland) Act, 1913, shall be substituted for the Bankruptcy Act, 1914, except where subsection (1) of section sixty-six thereof is referred to; and Act of Sederunt under section one hundred and ninety of the said Act of 1913 shall be substituted for general rules under section one hundred and thirty-two of the said Act of 1914;

(f) Where decree is granted by any court in favour of a moneylender for any sum of money in respect of a loan by him, the court may, either at the time of granting such decree or at any time thereafter prior to the payment of such sum and on the application of either party, make an order that such sum shall be payable by instalments of such amount and subject to such conditions as the court shall think fit;

(g) Section eleven of this Act shall not apply;

(h) Notwithstanding anything to the contrary in any Act contained, summary execution or diligence shall not be competent upon any bill of exchange or promissory note or upon any bond or obligation registered in the books of any court, where such bill, promissory note, bond or obligation has been granted to or in favour of or is held by a moneylender.

**19. Short title, citation, construction, repeal, extent and commencement.]—**(1) This Act may be cited as the Moneylenders Act, 1927, and the Moneylenders Act, 1900, and this Act may be cited together as the Moneylenders Acts, 1900 to 1927.

(2) Except where the context otherwise requires, references in this Act to the Moneylenders Act, 1900, shall be construed as references to that Act as amended by this Act, and this Act shall be construed as one with that Act, and the provisions of this Act as to moneylender's excise licences and offences in relation thereto shall also be construed as one with the Acts relating to duties of excise and the management of those duties.

(3) The enactments set out in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule:

Provided that section one of the Moneylenders Act, 1911, shall continue in force as respects any agreement with or security taken by

a moneylender before the commencement of this Act, or any payment or transfer of money or property made, whether before or after the commencement of this Act, on the faith of the validity of any such agreement or security.

(4) This Act shall not extend to Northern Ireland.

(5) Except as hereinafter provided this Act shall come into force on the first day of January, nineteen hundred and twenty-eight:

Provided that—

(a) subject to the provisions of any regulations or rules made under this Act, licences and certificates may be granted to moneylenders at any time after the first day of October, nineteen hundred and twenty-seven; and

(b) Orders in Council may be made under the provisions of this Act relating to courts to which proceedings on moneylenders' transactions are to be taken at any time after the passing of this Act, so, however, that no such licence or Order in Council shall come into force until the commencement of this Act.

Nothing in the foregoing proviso shall be construed to limit or otherwise affect the provisions of section thirty-seven of the Interpretation Act, 1889.

#### SCHEDULES.

[Sections 5, 6 and 15.]

##### FIRST SCHEDULE.

CALCULATION OF INTEREST WHERE THE INTEREST CHARGED ON A LOAN IS NOT EXPRESSED IN TERMS OF A RATE.

1. The amount of principal outstanding at any time shall be taken to be the balance remaining after deducting from the principal the total of the portions of any payments appropriated to principal in accordance with the provisions of this Act.

2. The several amounts taken to be outstanding by way of principal during the several periods ending on the dates on which payments are made shall be multiplied in each case by the number of calendar months during which those amounts are taken to be respectively outstanding, and there shall be ascertained the aggregate amount of the sum so produced.

3. The total amount of the interest shall be divided by one-twelfth part of the aggregate amount mentioned in paragraph 2 of this Schedule, and the quotient, multiplied by one hundred, shall be taken to be the rate of interest per cent. per annum.

4. If having regard to the intervals between successive payments it is desired so to do, the calculation of interest may be made by reference to weeks instead of months, and in such a case the foregoing paragraphs shall have effect as though in paragraph 2 the word "weeks" were substituted for the words "calendar months," and in paragraph 3 the words "one-fifty-second," were substituted for the words "one-twelfth."

5. Where any interval between successive payments is not a number of complete weeks or complete months, the foregoing paragraphs shall have effect as though one day were one-seventh part of a week or one-thirtieth part of a month, as the case may be.

##### SECOND SCHEDULE.

[Section 19.]

##### ENACTMENTS REPEALED.

Session and Chapter.	Short title.	Extent of Repeal.
63 & 64 Vict. c. 51.	The Moneylenders Act, 1900.	Section two; section three; in paragraph (c) of section six the words "registration under"
1 & 2 Geo. 5. c. 38.	The Moneylenders Act, 1911.	The whole Act.

#### CHAPTER 22.

##### TRADE DISPUTES AND TRADE UNIONS ACT, 1927.

An Act to declare and amend the law relating to trade disputes and trade unions, to regulate the position of civil servants and persons employed by public authorities in respect of membership of trade unions and similar organisations, to extend section five of the Conspiracy, and Protection of Property Act, 1875, and for other purposes connected with the purposes aforesaid. [20th July, 1927.]

1. *Illegal strikes and lock-outs.*—(1) It is hereby declared—

(a) that any strike is illegal if it—

(i) has any object other than or in addition to the furtherance of a trade dispute within the trade or industry in which the strikers are engaged; and

(ii) is a strike designed or calculated to coerce the Government either directly or by inflicting hardship upon the community; and

(b) that any lock-out is illegal if it—

(i) has any object other than or in addition to the furtherance of a trade dispute within the trade or industry in which the employers locking-out are engaged; and

(ii) is a lock-out designed or calculated to coerce the Government either directly or by inflicting hardship upon the community; and it is further declared that it is illegal to commence, or continue, or to apply any sums in furtherance or support of, any such illegal strike or lock-out.

For the purposes of the foregoing provisions—

(a) a trade dispute shall not be deemed to be within a trade or industry unless it is a dispute between employers and workmen, or between workmen and workmen, in that trade or industry, which is connected with the employment or non-employment or the terms of the employment, or with the conditions of labour, of persons in that trade or industry; and

(b) without prejudice to the generality of the expression "trade or industry" workmen shall be deemed to be within the same trade or industry if their wages or conditions of employment are determined in accordance with the conclusions of the same joint industrial council, conciliation board or other similar body, or in accordance with agreements made with the same employer or group of employers.

(2) If any person declares, instigates, incites others to take part in or otherwise acts in furtherance of a strike or lock-out, declared by this Act to be illegal, he shall be liable on summary conviction to a fine not exceeding ten pounds or to imprisonment for a term not exceeding three months, or on conviction on indictment to imprisonment for a term not exceeding two years:

Provided that no person shall be deemed to have committed an offence under this section or at common law by reason only of his having ceased work or refused to continue to work or to accept employment.

(3) Where any person is charged before any court with an offence under this section, no further proceedings in respect thereof shall be taken against him without the consent of the Attorney-General except such as the court may think necessary by remand (whether in custody or on bail) or otherwise to secure the safe custody of the person charged, but this subsection shall not apply to Scotland, or to any prosecution instituted by or on behalf of the Director of Public Prosecutions.

(4) The provisions of the Trade Disputes Act, 1906, shall not, nor shall the second proviso to subsection (1) of section two of the Emergency Powers Act, 1920, apply to any act done in contemplation or furtherance of a strike or lock-out which is by this Act declared to be illegal, and any such act shall not be deemed for the purposes of any enactment to be done in contemplation or furtherance of a trade dispute:

Provided that no person shall be deemed to have committed an offence under any regulations made under the Emergency Powers Act, 1920, by reason only of his having ceased work or having refused to continue to work or to accept employment.

2. *Protection of persons refusing to take part in illegal strikes or lock-outs.*—(1) No person refusing to take part or to continue to take part in any strike or lock-out which is by this Act declared to be illegal, shall be, by reason of such refusal or by reason of any action taken by him under this section, subject to expulsion from any trade union or society, or to any fine or penalty, or to deprivation of any right or benefit to which he or his legal personal representatives would otherwise be entitled, or liable to be placed in any respect either directly or indirectly under any disability or at any disadvantage as compared with other members of the union or society, anything to the contrary in the rules of a trade union or society notwithstanding.

(2) No provisions of the Trade Union Acts, 1871 to 1917, limiting the proceedings which may be entertained by any court, and nothing in the rules of a trade union or society requiring the settlement of disputes in any manner shall apply to any proceeding for enforcing any right or exemption secured by this section, and in any such proceeding the court may, in lieu of ordering a person who has been expelled from membership of a trade union or society to be restored to membership, order that he be paid out of the funds of the trade union or society such sum by way of compensation or damages as the court thinks just.

(3) As respects any strike or lock-out before the passing of this Act but since the first day of May, nineteen hundred and twenty-six, which, according to the law as declared by this Act, was illegal, this section shall have effect as if it had been in operation when the strike or lock-out took place.

3. *Prevention of intimidation, &c.*—(1) It is hereby declared that it is unlawful for one or more persons (whether acting on their own behalf or on behalf of a trade union or of an individual employer or firm, and notwithstanding that they may be acting in contemplation or furtherance of a trade dispute) to attend at or near a house or place where a person resides or works or carries on business or happens to be, for the purpose of obtaining or communicating information or of persuading or inducing any person to work or to abstain from working, if they so attend in such numbers or otherwise in such manner as to be calculated to intimidate any person in that house or place, or to obstruct the approach thereto or egress therefrom, or to lead to a breach of the peace; and attending at or near any house or place in such numbers

or in such manner as is by this subsection declared to be unlawful shall be deemed to be a watching or besetting of that house or place within the meaning of section seven of the Conspiracy, and Protection of Property Act, 1875.

(2) In this section the expression "to intimidate" means to cause in the mind of a person a reasonable apprehension of injury to him or to any member of his family or to any of his dependants or of violence or damage to any person or property, and the expression "injury" includes injury to a person in respect of his business, occupation, employment or other source of income, and includes any actionable wrong.

(3) In section seven of the Conspiracy, and Protection of Property Act, 1875, the expression "intimidate" shall be construed as having the same meaning as in this section.

(4) Notwithstanding anything in any Act, it shall not be lawful for one or more persons, for the purpose of inducing any person to work or to abstain from working to watch or beset a house or place where a person resides or the approach to such a house or place, and any person who acts in contravention of this subsection shall be liable on summary conviction to a fine not exceeding twenty pounds or to imprisonment for a term not exceeding three months.

4. *Provisions as to political fund.*—(1) It shall not be lawful to require any member of a trade union to make any contribution to the political fund of a trade union unless he has at some time after the commencement of this Act and before he is first after the thirty-first day of December, nineteen hundred and twenty-seven, required to make such a contribution delivered at the head office or some branch office of the trade union, notice in writing in the form set out in the First Schedule to this Act of his willingness to contribute to that fund and has not withdrawn the notice in manner hereinafter provided; and every member of a trade union who has not delivered such a notice as aforesaid, or who, having delivered such a notice, has withdrawn it in manner hereinafter provided, shall be deemed for the purposes of the Trade Union Act, 1913, to be a member who is exempt from the obligation to contribute to the political fund of the union, and references in that Act to a member who is so exempt shall be construed accordingly:

Provided that, if at any time a member of a trade union who has delivered such a notice as aforesaid gives notice of withdrawal thereof, delivered at the head office or at any branch office of the trade union, he shall be deemed for the purposes of this sub-section to have withdrawn the notice as from the first day of January next after the delivery of the notice of withdrawal.

For the purposes of this subsection, a notice may be delivered personally or by any authorised agent and any notice shall be deemed to have been delivered at the head or a branch office of a trade union if it has been sent by post properly addressed to that office.

(2) All contributions to the political fund of a trade union from members of the trade union who are liable to contribute to that fund shall be levied and made separately from any contributions to the other funds of the trade union and no assets of the trade union, other than the amount raised by such a separate levy as aforesaid, shall be carried to that fund, and no assets of a trade union other than those forming part of the political fund shall be directly or indirectly applied or charged in furtherance of any political object to which section three of the Trade Union Act, 1913, applies; and any charge in contravention of this sub-section shall be void.

(3) All rules of a trade union made and approved in accordance with the requirements of section three of the Trade Union Act, 1913, shall be amended so as to conform to the requirements of this Act, and as so amended shall be approved by the Registrar of Friendly Societies (in this Act referred to as "the Registrar") within six months after the commencement of this Act or within such further time as the Registrar may in special circumstances allow, and if the rules of any trade union are not so amended and approved as aforesaid they shall be deemed not to comply with the requirements of the said section.

(4) Notwithstanding anything in this Act, until the thirty-first day of December, nineteen hundred and twenty-seven, it shall be lawful to require any member of a trade union to contribute to the political fund of the trade union as if this Act had not been passed.

(5) If the Registrar is satisfied, and certifies, that rules for the purpose of complying with the provisions of this section, or for the purposes of the Trade Union Act, 1913, as amended by this Act, which require approval by the Registrar have been approved by a majority of the members of a trade union voting for the purpose, by the executive or other governing body of such a trade union, or by a majority of delegates of such a trade union voting at a meeting called for the purpose, the Registrar may approve those rules and those rules shall thereupon have effect as rules of the union notwithstanding that the provisions of the rules of the union as to the alteration of rules or the making of new rules have not been complied with.

(6) Section sixteen of the Trade Union Act, 1871 (which provides for the transmission to the Registrar of annual returns by registered trade unions), shall apply to every unregistered trade union so far as respects the receipts, funds, effects, expenditure, assets and liabilities of the political fund thereof.

5. *Regulations as to organisations of which established civil servants may be members.*—(1) Amongst the regulations as to the conditions of service in His Majesty's civil establishments there shall be included regulations prohibiting established civil servants from being members, delegates, or representatives of any organisation of which the primary

object is to influence or affect the remuneration and conditions of employment of its members, unless the organisation is an organisation of which the membership is confined to persons employed by or under the Crown and is an organisation which complies with such provisions as may be contained in the regulations for securing that it is in all respects independent of, and not affiliated to, any such organisation as aforesaid the membership of which is not confined to persons employed by or under the Crown or any federation comprising such organisations, that its objects do not include political objects, and that it is not associated directly or indirectly with any political party or organisation:

Provided that the regulations made in compliance with the provisions of this section shall not prevent—

(a) any person who is at the commencement of this Act an established civil servant from remaining a member of any trade union or organisation not composed wholly or mainly of persons employed by or under the Crown of which he had, at the commencement of this Act, been a member for more than six months, if under the rules thereof there had on the fourth day of April, nineteen hundred and twenty-seven, accrued or begun to accrue to him a right to any future payment during incapacity, or by way of superannuation, or on the death of himself or his wife, or as provision for his children; or

(b) any person employed at the commencement of this Act by or under the Crown who thereafter becomes an established civil servant from remaining, so long as he is not appointed to a position of supervision or management, a member of any trade union or organisation, not composed wholly or mainly of persons employed by or under the Crown, of which he is a member at the date when he so becomes an established civil servant, if under the rules thereof there has at that date accrued, or begun to accrue, to him a right to any future payment during incapacity, or by way of superannuation, or on the death of himself or his wife, or as provision for his children; or

(c) a person who in addition to being an established civil servant is, apart from his service as such, also engaged in some other employment or occupation from being a member, delegate, or representative of any trade union or organisation, of which the primary object is to influence or affect the remuneration or conditions of employment of persons engaged in that employment or occupation.

(2) Subject as hereinafter provided, any established civil servant who contravenes the regulations made under this section shall be disqualified for being a member of the Civil Service:

Provided that, in the case of a first offence, a civil servant shall forthwith be warned by the head of his department, and the said disqualification shall not take effect if within one month after such warning the civil servant ceases to contravene the said regulations.

(3) In this section—

(a) the expression "established civil servant" means a person serving in an established capacity in the permanent service of the Crown, and includes any person who, having been granted a certificate by the Civil Service Commissioners, is serving a probationary period preliminary to establishment; and

(b) the expression "conditions of employment" means in relation to persons other than persons employed by or under the Crown the conditions of employment of persons employed under a contract of service.

6. *Provisions as to persons employed by local and other public authorities.*—(1) It shall not be lawful for any local or other public authority to make it a condition of the employment or continuance in employment of any person that he shall or shall not be a member of a trade union, or to impose any condition upon persons employed by the authority whereby employees who are or who are not members of a trade union are liable to be placed in any respect either directly or indirectly under any disability or disadvantage as compared with other employees.

(2) It shall not be lawful for any local or other public authority to make it a condition of any contract made or proposed to be made with the authority, or of the consideration or acceptance of any tender in connection with such a contract, that any person to be employed by any party to the contract shall or shall not be a member of a trade union.

(3) Any condition imposed in contravention of this section shall be void.

(4) There shall be added to section five of the Conspiracy, and Protection of Property Act, 1875, the following provision, that is to say:—

"If any person employed by a local or other public authority wilfully breaks a contract of service with that authority, knowing or having reasonable cause to believe that the probable consequence of his so doing, either alone or in combination with others, will be to cause injury or danger or grave inconvenience to the community, he shall be liable, on summary conviction, to a fine not exceeding ten pounds or to imprisonment for a term not exceeding three months."

7. *Restraint of application of funds of trade unions, &c., in contravention of s. 1 of Act.*—Without prejudice to the right of any person having a sufficient interest in the relief sought to sue or apply for an injunction to restrain any application of the funds of a trade union in contravention of the provisions of this Act, an injunction restraining any application of the funds of a trade union in contravention of the



provisions of section one of this Act may be granted at the suit or upon the application of the Attorney-General.

In the application of this section to Scotland, there shall be substituted therein for references to an injunction references to an interdict, and for the reference to the Attorney-General a reference to the Lord Advocate.

8. *Short title, construction, interpretation, extent and repeal.*—(1) This Act may be cited as the Trade Disputes and Trade Unions Act, 1927, and shall be construed as one with the Trade Union Acts, 1871 to 1917, and this Act and the Trade Union Acts, 1871 to 1917, may be cited together as the Trade Union Acts, 1871 to 1927.

(2) For the purposes of this Act—

(a) the expression "strike" means the cessation of work by a body of persons employed in any trade or industry acting in combination, or a concerted refusal, or a refusal under a common understanding of any number of persons who are, or have been so employed, to continue to work or to accept employment;

(b) the expression "lock-out" means the closing of a place of employment or the suspension of work, or the refusal by an employer to continue to employ any number of persons employed by him in consequence of a dispute, done with a view to compelling those persons, or to aid another employer in compelling persons employed by him, to accept terms or conditions of or affecting employment; and

(c) a strike or lock-out shall not be deemed to be calculated to coerce the Government unless such coercion ought reasonably to be expected as a consequence thereof.

(3) This Act shall not extend to Northern Ireland, except that the provisions of this Act relating to civil servants shall apply to civil servants employed in Northern Ireland in the administration of services with respect to which the Parliament of Northern Ireland has not power to make laws.

(4) The enactments mentioned in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

#### SCHEDULES.

##### FIRST SCHEDULE.

###### [Section 4.]

##### FORM OF POLITICAL FUND CONTRIBUTION NOTICE.

Name of Trade Union.....

Name of member's branch (if any).....

##### POLITICAL FUND (CONTRIBUTION NOTICE).

I HEREBY give notice that I am willing, and agree, to contribute to the Political Fund of the..... Union

and I understand that I shall, in consequence, be liable to contribute to that Fund and shall continue to be so liable unless I deliver at the head office, or some branch office, of the Union a written notice of withdrawal: I also understand that after delivering such a notice of withdrawal I shall still continue to be liable to contribute to the political fund until the next following first day of January.

A.....B.....

Address.....

.....day of.....19.... Membership number (if any).....

##### SECOND SCHEDULE.

##### ENACTMENTS REPEALED.

###### [Section 8.]

Session and Chapter.	Short title.	Extent of Repeal.
2 & 3 Geo. 5, c. 30.	Trade Union Act, 1913.	In subsection (1) of section three the words from "and for the exemption" to "objects to contribute"; subsection (2) of section four; section five; section six; the Schedule.

#### CHAPTER 23.

##### CROWN LANDS ACT, 1927.

An Act to incorporate the Commissioners of Crown Lands; to amend the Law relating to the powers and duties of the said Commissioners in respect of the possessions and land revenues of the Crown under their management; to provide for the transfer to the Gloucester Diocesan Board of Finance of certain moneys held by the said Commissioners for ecclesiastical purposes in that diocese; and for purposes connected with the matters aforesaid. [20th July, 1927.]

##### *Incorporation of Commissioners of Crown Lands.*

1. *Incorporation of Commissioners of Crown Lands.*—(1) The persons for the time being holding office as Commissioners of Crown Lands shall by that name be a body corporate for all purposes, and as

such may exercise all the powers and shall perform all the duties which immediately before the commencement of this Act were to be exercised and performed by any person as a Commissioner of Crown Lands.

(2) The Commissioners of Crown Lands shall have an official seal which shall be officially and judicially noticed, and the seal of the Commissioners shall be authenticated, and any document requiring to be signed by or on behalf of the Commissioners shall be signed by a Commissioner, or by a secretary of the Office of the Commissioners of Crown Lands, or by some person authorised by the Commissioners to act on behalf of a secretary of that Office.

(3) Any document purporting to be sealed or signed in accordance with the foregoing provisions of this section shall, unless the contrary be proved, be deemed to have been duly sealed or signed by or on behalf of the Commissioners of Crown Lands without proof of the official character or handwriting of the person appearing to have authenticated the seal or signed the document.

(4) References in any Act which are, by virtue of section four of the Forestry (Transfer of Woods) Act, 1923, and of the Forestry (Title of Commissioners of Woods) Order, 1924, to be construed as references to the Commissioners of Crown Lands or to any such Commissioner shall be construed as references to those Commissioners as incorporated by this Act, and all property, rights and powers which, immediately before the commencement of this Act, were by virtue of any document vested in any person as a Commissioner of Crown Lands or as a Commissioner of Woods, had devolved upon his legal personal representatives, are hereby transferred to, and vested in the Commissioners of Crown Lands on behalf of His Majesty in the same manner as if that body corporate had been contracted with instead of such Commissioner as aforesaid, and as if the name thereof had been inserted in the document instead of the name of such Commissioner as aforesaid.

##### *Powers as to Sale of Crown Lands.*

2. *Powers of sale.*—The Commissioners of Crown Lands—

(i) May sell any Crown land or any easement, right or privilege of any kind over or in relation to Crown land; and

(ii) Where any Crown land comprises a manor, may sell the seignory of any freehold land within the manor, with or without any exception or reservation of all or any mines or minerals, or of any rights or powers relative to mining purposes, so as in every such case to effect an extinguishment of the manorial incidents.

3. *Regulations respecting sales.*—(1) Save as hereinafter provided, every sale shall be made for the best consideration in money that in the opinion of the Commissioners of Crown Lands can reasonably be obtained.

(2) A sale may be made in consideration wholly or partially of a perpetual rent, or a terminable rent consisting of principal and interest combined, payable yearly or half yearly to be secured upon the land sold, or the land to which the easement, right or privilege sold is to be annexed in enjoyment or an adequate part thereof:

In the case of a terminable rent, the conveyance shall distinguish the part attributable to principal and that attributable to interest, and the part attributable to principal shall be carried to the account of the capital of the land revenue of the Crown:

Provided that, unless the part of the terminable rent attributable to interest varies according to the amount of the principal repaid, the Commissioners of Crown Lands shall, during the subsistence of the rent, accumulate the income of the said capital money in the way of compound interest by investing it and the resulting income thereof in securities authorised for the investment of capital money and shall add the accumulations to capital.

(3) The rent to be reserved on any such sale shall be the best rent that, in the opinion of the Commissioners of Crown Lands, can reasonably be obtained, regard being had to any money paid as part of the consideration, or laid out, or to be laid out, for the benefit of any Crown land, and generally to the circumstances of the case, but a peppercorn rent, or a nominal or other rent less than the rent ultimately payable, may be made payable during any period not exceeding five years from the date of the conveyance.

(4) Where a sale is made in consideration of a rent, the following provisions shall have effect:—

(i) The conveyance shall contain a covenant by the purchaser for payment of the rent, and, without prejudice to any other right or method of recovery, the statutory powers and remedies for the recovery of the rent shall apply;

(ii) A duplicate of the conveyance shall be executed by the purchaser and delivered to the Commissioners of Crown Lands, of which execution and delivery the execution of the conveyance by the Commissioners of Crown Lands shall be sufficient evidence;

(iii) A statement, contained in the conveyance or in an indorsement thereon, signed by the Commissioners of Crown Lands, respecting any matter of fact or of calculation under this Act in relation to the sale, shall, in favour of the purchaser and of those claiming under him, be sufficient evidence of the matter stated.

(5) A sale may be made in one lot or in several lots, and either by auction or by private contract, and may be made subject to any stipulations respecting title, or evidence of title, or other things.

(6) On a sale the Commissioners of Crown Lands may fix reserve biddings and may buy in at an auction.



*Powers as to Leasing Crown Lands.*

4. *Power to lease.*—The Commissioners of Crown Lands may lease any Crown land, or any easement, right, or privilege of any kind over or in relation to the land, for any purpose whatever, whether involving waste or not, for any term not exceeding one hundred years from the date on which the lease is made or, in the case of a lease made in pursuance of a previous contract, from the date on which the contract was made.

5. *Regulations respecting leases generally.*—(1) Save as hereinafter provided, every lease—

(i) shall be by deed, and be made to take effect in possession not later than twelve months after its date or in reversion after an existing lease having not more than twenty-one years to run at the date of the new lease;

(ii) shall reserve the best rent that, in the opinion of the Commissioners of Crown Lands, can reasonably be obtained, regard being had to any fine taken, and to any money laid out or to be laid out for the benefit of any Crown land, and generally to the circumstances of the case;

(iii) shall contain a covenant by the lessee for payment of the rent, and a condition of re-entry on the rent not being paid within a time therein specified not exceeding thirty days.

(2) A counterpart of every lease shall be executed by the lessee and delivered to the Commissioners of Crown Lands, of which execution and delivery the execution of the lease by the Commissioners of Crown Lands shall be sufficient evidence.

(3) A statement, contained in a lease or in an indorsement thereon, signed by the Commissioners of Crown Lands, respecting any matter of fact or of calculation under this Act in relation to the lease, shall, in favour of the lessee and of those claiming under him, be sufficient evidence of the matter stated.

(4) The Commissioners of Crown Lands shall have power to take a fine of such amount as they think fit on the grant of any lease under any power conferred by this Act, but a fine received on the grant of any such lease for any term exceeding thirty years shall be carried to the account of the capital of the land revenue of the Crown.

(5) A lease at the best rent that, in the opinion of the Commissioners of Crown Lands, can be reasonably obtained without fine and whereby the lessee is not exempted from punishment for waste, may be made where the term does not extend beyond three years from the date of the writing, by any writing under hand only containing an agreement instead of a covenant by the lessee for payment of rent.

6. *Regulations respecting building leases.*—(1) Every building lease shall be made partly in consideration of the lessee, or some person by whose direction the lease is granted, or some other person, having erected or agreeing to erect buildings, new or additional, or having improved or repaired or agreeing to improve or repair buildings, or having executed or agreeing to execute on the land leased, an improvement authorised in accordance with the provisions of this Act for or in connexion with building purposes.

(2) A peppercorn rent or a nominal or other rent less than the rent ultimately payable, may be made payable for the first five years or any less part of the term.

(3) Where the land is contracted to be leased in lots, the entire amount of rent to be ultimately payable may be apportioned among the lots in any manner:

Provided that—

(i) the annual rent reserved by any lease shall not be less than ten shillings; and

(ii) the total amount of the rents reserved on all leases for the time being granted shall not be less than the total amount of the rents which, in order that the leases may be in conformity with this Act, ought to be reserved in respect of the whole land for the time being leased.

7. *Regulations respecting mining leases.*—(1) In a mining lease—

(i) the rent may be made to be ascertainable by or to vary according to the acreage worked, or by or according to the quantities of any mineral or substance gotten, made merchantable, converted, carried away, or disposed of, in or from the land comprised in the lease, or any other land, or by or according to any facilities given in that behalf; and

(ii) the rent may also be made to vary according to the price of the minerals or substances gotten, or any of them, and such price may be the saleable value, or the price or value appearing in any trade or market or other price list or return from time to time, or may be the marketable value as ascertained in any manner prescribed by the lease (including a reference to arbitration), or may be an average of any such prices or values taken during a specified period; and

(iii) a fixed or minimum rent may be made payable, with or without power for the lessee, in case the rent, according to acreage or quantity or otherwise, in any specified period does not produce an amount equal to the fixed or minimum rent, to make up the deficiency in any subsequent specified period, free of rent other than the fixed or minimum rent.

(2) A lease may be made partly in consideration of the lessee having executed, or agreeing to execute, on the land leased an improvement authorised in accordance with the provisions of this Act, for or in connexion with mining purposes.

*Miscellaneous Powers as to Crown Lands.*

8. *Separate dealing with surface and minerals, with or without wayleaves &c.*—A sale, exchange, lease or other authorised disposition, may be made either of land, with or without an exception or reservation of all or any of the mines and minerals therein, or of any mines and minerals, and in any such case with or without a grant or reservation of powers of working, wayleaves or rights of way, rights of water and drainage, and other powers, easements, rights, and privileges for or incident to or connected with mining purposes, in relation to any Crown land.

9. *Power to grant water rights to statutory bodies.*—(1) For the development, improvement, or general benefit of any Crown land the Commissioners of Crown Lands may make a grant in fee simple or absolutely, or a lease for any term authorised by this Act, for a nominal price or rent, or for less than the best price or rent that can reasonably be obtained, or gratuitously, to any statutory authority, of any water or streams or springs of water in, upon, or under the Crown land, and of any rights of taking, using, enjoying and conveying water, and of laying, constructing, maintaining, and repairing mains, pipes, reservoirs, dams, weirs and other works of any kind proper for the supply and distribution of water, and of any part of the Crown land required as a site for any of the aforesaid works, and of any easement, right or privilege over or in relation to the Crown land or any part thereof in connexion with any of the aforesaid works.

(2) This section does not authorise the creation of any greater rights than could have been created by a person absolutely entitled for his own benefit to the land affected.

(3) In this section "statutory authority" means an authority or company for the time being empowered by any Act of Parliament, public general, or local or private, or by any order or certificate having the force of an Act of Parliament, to provide with a supply of water any town, parish or place in which the Crown land or any part thereof is situated.

(4) All money, not being rent, received on the exercise of any power conferred by this section shall be carried to the account of the capital of the land revenues of the Crown.

10. *Power to grant land for public and charitable purposes.*—(1) For the development, improvement, or general benefit of any Crown land the Commissioners of Crown Lands may with the consent of His Majesty signified under the Royal Sign Manual, make a grant in fee simple, or absolutely, or a lease for any term authorised by this Act, for a nominal price or rent, or for less than the best price or rent that can reasonably be obtained, or gratuitously, of any Crown land, with or without any easement, right or privilege over or in relation to any Crown land, for all or any one or more of the following purposes, namely:—

(i) For the site, or the extension of any existing site, of a place of religious worship, residence for a minister of religion, school house, town hall, market house, public library, public baths, museum, hospital, infirmary, or other public building, literary or scientific institution, drill hall, working-men's club, parish room, reading room or village institute, with or without in any case any yard, garden, or other ground to be held with any such building; or

(ii) For the construction, enlargement, or improvement of any railway, canal, road (public or private), recreation ground, dock, sea-wall, embankment, drain, water-course or reservoir; or

(iii) For any other public or charitable purpose in connexion with any Crown land, or tending to the benefit of the persons residing, or for whom dwellings may be erected, on any Crown land:

Not more than one acre shall in any particular case be conveyed for any purpose mentioned in paragraphs (i) and (iii) of this subsection, nor more than five acres for any purpose mentioned in paragraph (ii) of this subsection, unless the full consideration be paid or reserved in respect of the excess.

(2) All money, not being rent, received on the exercise of any power conferred by this section shall be carried to the account of the capital of the land revenues of the Crown.

11. *Dedication for streets, open spaces, &c.*—(1) On or after or in connexion with a sale or grant for building purposes, or a building lease or the development as a building estate of any Crown land, the Commissioners of Crown Lands, for the general benefit of the residents on the Crown land, or on any part thereof—

(i) may, with the consent of His Majesty signified in writing under the Royal Sign Manual, cause or require any parts of the Crown land to be appropriated and laid out for streets, roads, paths, squares, gardens, or other open spaces, for the use, gratuitously or on payment, of the public or of individuals, with sewers, drains, watercourses, fencing, paving, or other works necessary or proper in connexion therewith; and

(ii) may provide that the parts so appropriated shall be conveyed to or vested in trustees, or any company or public body, on trusts or subject to provisions for securing the continued appropriation thereof to the purposes aforesaid, and the continued repair or maintenance of streets and other places and works aforesaid, with or without provision for appointment of new trustees when required; and

(iii) may execute any general or other deed necessary or proper for giving effect to the provisions of this section and thereby declare the mode, terms, and conditions of the appropriation, and the manner

in which and the persons by whom the benefit thereof is to be enjoyed, and the nature and extent of the privileges and conveniences granted.

(2) All money, not being rent, received on the exercise of any power conferred by this section shall be carried to the account of the capital of the land revenues of the Crown.

**12. Power to make agreements in connexion with town planning schemes.**—For the purpose of co-operating with any local authority preparing a town planning scheme under the Town Planning Act, 1925, or with the responsible authority for any town planning scheme made under that Act, the Commissioners of Crown Lands may, subject to the approval of the Treasury, enter into agreements with respect to any Crown land adjacent to land included or proposed to be included in the scheme, for securing that the Crown land shall, so far as may be provided by any such agreement, be laid out and used in conformity with the general objects of the scheme.

**13. Power to exchange houses in Royal Parks, &c., for other houses.]**

—(1) With the consent of His Majesty, signified in writing under the Royal Sign Manual, the Treasury may by order—

(a) empower the Commissioners of Crown Lands to lease any house under their management within the Royal forests, parks or chases to which the powers of the Commissioners as to leasing do not at the time being extend; or

(b) transfer from the Commissioners of Works to the Commissioners of Crown Lands the management of any house within any of the Royal forests, parks or chases which is, at the time being, under the management of the first-mentioned Commissioners.

(2) Upon the making of any order under this section, the provisions of this Act relating to powers as to leasing Crown lands shall by virtue of the order extend to any house in respect of which the order is made.

(3) Arrangements may, subject to the approval of the Treasury, be made by the Commissioners of Crown Lands for placing at the disposal of His Majesty any house forming part of the possessions and land revenues of the Crown under their management, in exchange for any house which the Commissioners are empowered to leave by virtue of an order made under this section, and any arrangements so made shall make such provision for equalising the exchange as the Treasury thinks proper; upon any house being placed at the disposal of His Majesty in accordance with arrangements made under this subsection the power of the Commissioners as to leasing shall cease to extend to the house, but without prejudice to the power of the Treasury to make any subsequent order under this section in respect thereof.

(4) In this section the expression "house" includes any garden or portion of ground attached to and usually occupied with the house or otherwise required for the amenity or convenience thereof.

**14. Power for Commissioners of Crown Lands to enter into contracts.]**

(1) Subject to the provisions of this Act relating to Treasury authorisation, the Commissioners of Crown Lands—

(i) may contract to make any sale or other disposition authorised by this Act; and

(ii) may vary or rescind, with or without consideration, the contract, but so that the contract as varied be in conformity with this Act; and

(iii) may contract to make any lease, and in making the lease may vary the terms, with or without consideration, but so that the lease be in conformity with this Act; and

(iv) may accept a surrender of a contract for a lease or a grant in fee simple at a rent, in like manner and on the like terms in and on which they might accept a surrender of a lease, and thereupon may make a new or other contract for or relative to a lease or leases, or a grant or grants in fee simple at a rent, in like manner and on the like terms in and on which they might make a new or other lease or grant, or new or other leases or grants, where a lease or a grant in fee simple at a rent had been executed; and

(v) may enter into a contract for or relating to the execution of any improvement authorised in accordance with the provisions of this Act, and may vary or rescind any such contract; and

(vi) may, in any other case, enter into a contract to do any act for carrying into effect any of the purposes of this Act, and may vary or rescind any such contract.

(2) All money, not being rent, received on the exercise by the Commissioners of Crown Lands of the powers conferred by this section, shall, unless the Treasury otherwise directs, be carried to the account of the capital of the land revenues of the Crown.

#### *Powers as to Improvements.*

**15. Power to pay for improvements out of capital.]**—The Treasury may by any general or special directions given by them authorise the Commissioners of Crown Lands to charge as a principal sum to the account of the capital of the land revenues of the Crown the costs, charges and expenses incurred by them in the making or execution of, or in connexion with and for the benefit of Crown lands of any of the works mentioned in the Third Schedule to the Settled Land Act, 1925, or of any works for any of the purposes mentioned in that schedule, and any operation incident to or necessary or proper in the execution of any of those works, or necessary or proper for carrying into effect any of those purposes, or for securing the full benefit of any of those works or purposes; and the Treasury may if they think fit direct that any sums paid out of capital in accordance with such authorisation as

aforsaid shall be repaid out of the income of the land revenues of the Crown within such time and by such instalments as they may direct.

#### *Amendments of Crown Lands Acts, 1829 to 1894.*

**16. Amendments of 10 Geo. 4, c. 50.]**—(1) Section seventy-seven of the Crown Lands Act, 1829, and so much of any other enactment as confers an exemption from stamp duty in respect of any instrument or other document whatsoever on the ground that it is made or executed by or with the Commissioners of Crown Lands, shall cease to have effect.

(2) Section eighty of the Crown Lands Act, 1829 (which requires any person appointed to be a receiver of the issue, revenues and profits of the possessions and land revenues of the Crown to be by profession a surveyor of lands or land steward, and accustomed to act as such, or otherwise skilled in the management and cultivation of lands and to reside in the district for which he is appointed), and section eighty-five of the said Act (which requires any person appointed to be a receiver as aforesaid to give security) shall cease to have effect.

**17. Amendments of 14 & 15 Vict., c. 42.]**—(1) So much of section seven of the Crown Lands Act, 1851, as requires officers appointed after the commencement of that Act for the Department of the Commissioners of Crown Lands to be appointed by the Treasury, shall cease to have effect, and all such officers may subject to the consent of the Treasury be appointed by the Commissioners of Crown Lands.

(2) For the purpose of removing doubts, it is hereby declared that the powers of management conferred upon the Commissioners of Crown Lands by section twenty-three of the Crown Lands Act, 1851, with respect to all such houses, gardens and portions of ground within any of the Royal Parks referred to in that section and mentioned in the foregoing provisions of that Act as were at the date of the passing of that Act leased or agreed to be leased, shall be deemed always to have included power, notwithstanding anything in section twenty-five of the Crown Lands Act, 1829, to grant from time to time upon the termination of any lease a new lease of any such house, garden or portion of ground as aforesaid.

**18. Explanation of 15 & 16 Vict., c. 62, s. 5.]**—For the purpose of removing doubts, it is hereby declared that the power conferred by section five of the Crown Lands Act, 1852, on the Commissioners or Crown Lands to make a sale, exchange, or other conveyance of Crown lands subject to conditions includes power to make any such conveyance subject to a condition of re-entry exercisable for any reason, and any right arising from a breach of such a condition may, notwithstanding anything in any Act, be exercised either before or after the expiration of the period authorised by the rule relating to perpetuities.

**19. Amendment of 57 & 58 Vict., c. 43, s. 5.]**—The power conferred on the Commissioners of Crown Lands by section five of the Crown Lands Act, 1894, to make, with the consent of the Treasury, out of the income of the land revenues of the Crown, donations of money for any religious or educational purposes connected with land under the management of the Commissioners, or for the purposes of any hospital, infirmary, or cemetery, shall be extended so as to permit the making with the like consent, of such donations for any charitable or other purposes tending to the benefit of persons residing or employed on land under the management of the Commissioners.

#### *Miscellaneous.*

**20. Transfer to Gloucester Diocesan Board of Finance of trust funds held by Commissioners of Crown Lands and Bishop of Gloucester under 5 & 6 Vict., c. 65.]**—Whereas under an Act passed in the fifth and sixth years of the reign of her late Majesty Queen Victoria intituled an Act to divide the Forest of Dean in the County of Gloucester into Ecclesiastical districts, a sum of one thousand three hundred and thirty-three pounds six shillings and eightpence two and a half per cent. Consolidated Bank Annuities is held by the Commissioners of Crown Lands and the Bishop of Gloucester upon trust to apply the dividends thereof as a fund for the maintaining and repairing of the fabrics of the chapels of Christ Church, Holy Trinity, Saint Paul, and of a chapel at Cinderford, in the respective Ecclesiastical districts in that Act mentioned:

And whereas it is expedient that the said investments should be transferred to the Gloucester Diocesan Board of Finance:

Be it therefore enacted as follows:—

(1) The Commissioners of Crown Lands and the said Bishop may transfer the said sum of Bank Annuities, together with any sums in their hands representing accumulated interest thereon, to the Gloucester Diocesan Board of Finance, and thereupon the said sums shall be held and administered by that Board upon and subject to the same trusts as it was theretofore held and administered by the Commissioners of Crown Lands and the said Bishop:

Provided that the said Board may at any time at their discretion vary the investment of the said sum into or for any investments in which trustees are by law authorised to invest trust money.

(2) A request in writing addressed to the Bank of England under the seal of the said Commissioners and under the hand and seal of the said Bishop shall be sufficient authority to the Bank for the said transfer.

*General.*

**21. Treasury authorisation.**—(1) No purchase or sale, except a purchase or sale where the purchase money does not exceed one thousand pounds, and no exchange, lease or grant (not being a sale excepted as aforesaid) shall be made by the Commissioners of Crown Lands under any of the powers conferred on them by the Crown Lands Acts, 1829 to 1906, or this Act, without the authority of the Treasury.

(2) For the purposes of this section, the authority of the Treasury may be given either generally for any class of case or for any particular purchase, sale, exchange, lease or grant, and may be signified under the hand of a secretary to the Treasury or of some person authorised in that behalf by the Treasury.

**22. Interpretation.**—(1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say:—

"Building purposes" include the erecting and the improving of, and the adding to, and the repairing of buildings; and a "building lease" is a lease for any building purposes or purposes connected therewith;

"Crown land" means the possessions and land revenues of the Crown under the management of the Commissioners of Crown Lands;

"Disposition" and "conveyance" include a lease, release, and every other assurance of property or of an interest therein by any instrument except a will, and "convey" has a corresponding meaning;

"Land" includes land of any tenure, and mines and minerals whether or not held apart from the surface, buildings or parts of buildings (whether the division is horizontal, vertical or made in any other way) and other corporeal hereditaments; also a manor, an advowson, and a rent and other corporeal hereditaments, and an easement, right, privilege, or benefit in, over, or derived from land, and any estate or interest in land not being an undivided share in land;

"Lease" includes an agreement for a lease;

"Manor" includes lordship, and reputed manor or lordship; and "manorial incident" has the same meaning as in the Law of Property Act, 1922;

"Mines and minerals" mean mines and minerals whether already opened or in work or not, and include all minerals and substances in, on, or under the land, obtainable by underground or by surface working; and "mining purposes" include the sinking and searching for, winning, working, getting, making merchantable, smelting or otherwise converting or working for the purposes of any manufacture, carrying away, and disposing of mines and minerals, in or under the Crown land, or any other land, and the erection of buildings, and the execution of engineering and other works suitable for those purposes; and a "mining lease" is a lease for any mining purposes or purposes connected therewith, and includes a grant or licence for any mining purposes;

"Property" includes any thing in action, and any interest in real or personal property;

"Rent" includes yearly or other rent, and toll, duty, royalty, or other reservation, by the acre, or the ton, or otherwise; and, in relation to rent, "payment" includes delivery; and "fine" includes premium or fore-gift, and any payment, consideration, or benefit in the nature of a fine, premium, or fore-gift.

(2) The powers conferred on the Commissioners of Crown Lands by this Act shall be in addition to and not in derogation of the powers conferred on them by the Crown Lands Acts, 1829 to 1906, and, except where the context otherwise requires, references in those Acts to the powers of the Commissioners as to sale, exchange and leasing of Crown lands, and as to improvements, and references therein to sales, exchanges and leases authorised by those Acts, shall be construed as including references to the powers conferred, and to sales, exchanges and leases authorised by this Act.

**23. Saving as to Royal forests, &c.**—Subject as hereinafter provided, the powers conferred by this Act upon the Commissioners of Crown Lands shall not extend to any land being part or parcel of the Royal forests, parks or chases:

Provided that the provisions of this Act as to leasing Crown lands shall extend to any houses, gardens and portions of ground to which the powers of the Commissioners as to leasing extended immediately before

the commencement of this Act or to which they are extended by virtue of an order made under this Act.

**24. Saving as to Board of Trade and Forestry Commissioners.**—It is hereby declared that nothing in this Act affects any rights, exemptions, powers or duties of the Board of Trade or of the Forestry Commissioners or, except as otherwise expressly provided, of the Commissioners of Works, under any enactment repealed by this Act or otherwise.

**25. Application to Scotland.**—In the application of this Act to Scotland—

(a) the power to sell shall be construed to include power to grant a feu, and

(b) the expression "easement" shall mean "servitude" and

(c) a reference to the Town Planning (Scotland) Act, 1925, shall be substituted for the reference to the Town Planning Act, 1925.

**26. Short title, citation and repeals.**—(1) This Act may be cited as the Crown Lands Act, 1927; and the Crown Lands Acts, 1829 to 1906, and this Act may be cited together as the Crown Lands Acts, 1829 to 1927.

(2) The enactments set out in the Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

## SCHEDULE.

[Section 26.]

## ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
10 Geo. 4. c. 50	The Crown Lands Act, 1829.	Section sixteen; section twenty-two; section twenty-three; section twenty-four; section twenty-five; section twenty-six; section twenty-seven; section twenty-eight; section twenty-nine; section thirty; section thirty-one; section thirty-two; section thirty-three; section thirty-four; section sixty; section seventy-seven; section eighty; section eighty-five.
8 & 9 Vict. c. 99	The Crown Lands Act, 1845.	In section five the words "without stamp."
14 & 15 Vict. c. 42.	The Crown Lands Act, 1851.	In section seven the words "by the Commissioners of Her Majesty's Treasury."
29 & 30 Vict. c. 62.	The Crown Lands Act, 1866.	Section one; section three.
36 & 37 Vict. c. 36.	The Crown Lands Act, 1873.	Section four.
48 & 49 Vict. c. 79.	The Crown Lands Act, 1885.	Section three.
57 & 58 Vict. c. 43.	The Crown Lands Act, 1894.	Section two.
6 Edw. 7. c. 28.	The Crown Lands Act, 1906.	Section four.
3 & 4 Geo. 5. c. 8.	The Crown Lands Act, 1913.	The whole Act.

## CHAPTER 24.

## GOVERNMENT OF INDIA (STATUTORY COMMISSION) ACT, 1927.

An Act to amend section 84A of the Government of India Act with respect to the time for the appointment of a Statutory Commission thereunder. [23rd November, 1927.]





An  
s  
t  
s

An  
I

An  
t  
l  
s  
v  
t  
l

11  
(1)  
los  
sec  
by  
to

(  
sec  
day  
one

2  
and  
Th  
the  
gu  
ma  
on  
and  
rea

3  
193  
th  
an  
Ac

An  
y  
l  
t

An

An  
l

# Statutes

ENACTED IN THE SESSION OF PARLIAMENT, 1926.

16 & 17 Geo. 5.

## CHAPTER 1.

### CONSOLIDATED FUND (No. 1) ACT, 1926.

An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand nine hundred and twenty-five, one thousand nine hundred and twenty-six, and one thousand nine hundred and twenty-seven.  
[26th March, 1926.]

## CHAPTER 2.

### PUBLIC WORKS LOANS ACT, 1926.

An Act to grant money for the purpose of certain local loans out of the Local Loans Fund.  
[26th March, 1926.]

## CHAPTER 3.

### TRADE FACILITIES ACT, 1926.

An Act to amend the Trade Facilities Acts, 1921 to 1925, by increasing the maximum limit of the loans in respect of which guarantees may be given under those Acts and by extending the period within which such guarantees may be given, and to extend the periods during which guarantees may respectively be given and remain in force under the Overseas Trade Acts, 1920 to 1924.  
[26th March, 1926.]

1. *Increase of amount of loans which may be guaranteed under 11 & 12 Geo. 5, c. 65, and extension of period for giving guarantees.*—

(1) The maximum limit on the aggregate capital amount of the loans, the principal or interest of which may be guaranteed under subsection (1) of section one of the Trade Facilities Act, 1921, as amended by any other enactment, shall be increased from seventy million pounds to seventy-five million pounds.

(2) The period within which guarantees may be given under the said section one (which period as now limited will expire on the thirty-first day of March, nineteen hundred and twenty-six) shall be extended by one year.

2. *Extension of periods during which guarantees may be given and remain in force under Overseas Trade Acts, 1920 to 1924.*—The period within which new guarantees may be given under the Overseas Trade Acts, 1920 to 1924, and the period during which guarantees given under the said Acts (including renewed guarantees) may remain in force, shall be extended by three years so as to expire on the eighth day of September, nineteen hundred and twenty-nine, and the eighth day of September, nineteen hundred and thirty-three, respectively.

3. *Short title.*—This Act may be cited as the Trade Facilities Act, 1926, and the Trade Facilities Acts, 1921 to 1925, and section one of this Act may be cited together as the Trade Facilities Acts, 1921 to 1926, and the Overseas Trade Acts, 1920 to 1924, and section two of this Act may be cited together as the Overseas Trade Acts, 1920 to 1926.

## CHAPTER 4.

### UNEMPLOYMENT INSURANCE (NORTHERN IRELAND AGREEMENT) ACT, 1926.

An Act to confirm and give effect to an agreement made between the Treasury and the Ministry of Finance for Northern Ireland with a view to assimilating the burdens on the Exchequers of the United Kingdom and Northern Ireland with respect to unemployment insurance.  
[26th March, 1926.]

## CHAPTER 5.

### ALLOTMENTS (SCOTLAND) ACT, 1926.

An Act to amend section sixteen of the Allotments (Scotland) Act, 1922.  
[29th April, 1926.]

## CHAPTER 6.

### ARMY AND AIR FORCE (ANNUAL) ACT, 1926.

An Act to provide, during Twelve Months, for the Discipline and Regulation of the Army and Air Force.  
[29th April, 1926.]

## CHAPTER 7.

### BANKRUPTCY (AMENDMENT) ACT, 1926.

An Act to amend the Bankruptcy Act, 1914.  
[16th June 1926.]

1. *Amendments of 4 and 5 Geo. 5, c. 59, s. 26.*—(1) So much of subsection (2) of section twenty-six of the Bankruptcy Act, 1914 (hereinafter referred to as the "principal Act"), as requires the Court to refuse the discharge of a bankrupt in all cases where he has committed a felony or misdemeanour connected with his bankruptcy unless for special reasons the Court otherwise determines, and so much of the said subsection as requires the Court, where on proof of any of the facts mentioned in subsection (3) of the said section the Court suspends the discharge of a bankrupt, to do so for a period of not less than two years, shall cease to have effect, and in the said subsection (2)—

(a) there shall be substituted for the words from the beginning of the first proviso down to the word "either" the words following that is to say:—

"Provided that where the bankrupt has committed any misdemeanour under this Act, or any enactment repealed by this Act, or any other misdemeanour connected with his bankruptcy, or any felony connected with his bankruptcy, or where in any case any of the facts hereinafter mentioned are proved, the Court shall either—"; and

(b) there shall be substituted for paragraph (ii) of the said first proviso the following paragraph, that is to say:—

"(ii) suspend the discharge for such period as the Court thinks proper: or"

(2) There shall be substituted for paragraph (h) of subsection (3) of the said section twenty-six of the principal Act the following paragraph that is to say:—

"(h) That the bankrupt has brought on or contributed to his bankruptcy by incurring unjustifiable expense in bringing any frivolous or vexatious action;"

2. *Explanation of 4 & 5 Geo. 5, c. 59, s. 33.*—For the removal of doubts it is hereby declared that the priority given by section thirty-three of the principal Act to the wages or salary of any clerk of servant in respect of services rendered to a bankrupt during four months before the date of the receiving order, not exceeding fifty pounds, applies to any such wages or salary as aforesaid whether or not earned wholly or in part by way of commission.

3. *Amendment of 4 & 5 Geo. 5, c. 59, s. 39.*—For section thirty-nine of the principal Act (which relates to second or subsequent bankruptcies) there shall be substituted the following section, that is to say:—

"(1) Where a second or subsequent receiving order is made against a bankrupt, or where an order is made for the administration in bankruptcy of the estate of a deceased bankrupt, then for the purposes of any proceedings consequent upon any such order, the trustee in the last preceding bankruptcy shall be deemed to be a creditor in respect of any unsatisfied balance of the debts provable against the property of the bankrupt in that bankruptcy.

"(2) In the event of a second or subsequent receiving order made against a bankrupt being followed by an order adjudging him bankrupt, or in the event of an order being made for the administration in bankruptcy of the estate of a deceased bankrupt, any property acquired by him since he was last adjudged bankrupt which at the date when the subsequent petition was presented had not been distributed amongst the creditors in such last preceding bankruptcy, shall (subject to any disposition thereof made by the official receiver or trustee in that bankruptcy, without knowledge of the presentation of the subsequent petition, and subject to the provisions of section forty-seven of this Act) vest in the trustee in the subsequent bankruptcy or administration in bankruptcy as the case may be.

"(3) Where the trustee in any bankruptcy receives notice of a subsequent petition in bankruptcy against the bankrupt or after his decease of a petition for the administration of his estate in bankruptcy, the trustee shall hold any property then in his possession which has been acquired by the bankrupt since he was adjudged bankrupt until the subsequent petition has been disposed of, and, if on the subsequent petition an order of adjudication or an order for the administration of the estate in bankruptcy is made, he shall transfer all such property or the proceeds thereof (after deducting his costs and expenses) to the trustee in the subsequent bankruptcy or administration in bankruptcy, as the case may be."

4. *Recovery of property transferred without knowledge of receiving order.*—Where any money or property of a bankrupt has, on or after the date of the receiving order but before notice thereof has been gazetted in the prescribed manner, been paid or transferred by a person having possession of it to some other person, and the payment or transfer is under the provisions of the principal Act void as against the trustee in the bankruptcy, then, if the person by whom the payment or transfer was made proves that when it was made he had not had notice of the receiving order, any right of recovery which the trustee may have against him in respect of the money or property shall not be enforced by any legal proceedings except where and in so far as the court is satisfied that it is not reasonably practicable for the trustee to recover in respect of the money or property or of some part thereof from the person to whom it was paid or transferred.

5. *Amendments of 4 & 5 Geo. 5, c. 59, s. 154.*—(1) Section one hundred and fifty-four of the principal Act (which provides among other things that any person who has been adjudged bankrupt or in respect of whose estate a receiving order has been made, shall be guilty of a misdemeanour if he commits any of the acts or omissions mentioned in paragraphs (4), (5), (9), (10), (11) and (12), of the said section within six months next before the presentation of the bankruptcy petition by or against him, or if he commits any of the acts mentioned in paragraphs (13), (14) and (15) of the said section within six months next before the presentation of the bankruptcy petition by or against him, or, in the case of a receiving order made under section one hundred and seven of the principal Act, before the date of the order), shall have effect as if in the said paragraphs (4), (5), (9), (10), (11), (12), (13), (14) and (15) thereof, the words "twelve months" were substituted for the words "six months" wherever those words occur.

(2) The said section one hundred and fifty-four shall have effect as though the following subsections were inserted therein, that is to say:—

"(2) Any person guilty of a misdemeanour in the cases mentioned respectively in paragraphs (13), (14) and (15) of the last foregoing subsection shall be liable on conviction on indictment to penal servitude for any term not exceeding five years, or, on summary conviction to imprisonment for a term not exceeding twelve months.

"(3) Where any person pawns, pledges or disposes of any property in circumstances which amount to a misdemeanour under paragraph (15) of subsection (1) of this section, every person who takes in pawn or pledge or otherwise receives the property knowing it to be pawned, pledged or disposed of in such circumstances as aforesaid shall be guilty of a misdemeanour, and on conviction thereof liable to be punished in the same way as if he had received the property knowing it to have been obtained in circumstances amounting to a misdemeanour."

6. *Explanation of 4 & 5 Geo. 5, c. 59, s. 156.*—For the removal of doubts it is hereby declared that if any person who has been adjudged bankrupt, or in respect of whose estate a receiving order has been made, has with intent to defraud his creditors or any of them caused or connived at the levying of any execution against his property he shall for the purposes of paragraph (b) of section one hundred and fifty-six of the principal Act be deemed to have made a transfer of or charge on his property, and shall accordingly be guilty of a misdemeanour.

7. *Amendments of 4 & 5 Geo. 5, c. 59, s. 158.*—As from the expiration of a period of two years after the commencement of this Act, section one hundred and fifty-eight of the principal Act (which relates to the failure of bankrupts to keep proper accounts) shall have effect as if—

(a) there were substituted for subsection (1) thereof the following subsection, that is to say:—

"(1) Any person who has been adjudged bankrupt or in respect of whose estate a receiving order has been made shall be guilty of a misdemeanour, if, having been engaged in any trade or business during any period in the two years immediately preceding the date of the presentation of the bankruptcy petition, he has not kept proper books of account throughout that period and further period in which he was so engaged between the date of the presentation of the petition and the date of the receiving order, or has not preserved all books of account so kept:

"Provided that a person who has not kept or has not preserved such books of account shall not be convicted of an offence under this section—

"(a) if his unsecured liabilities at the date of the receiving order did not exceed, in the case of a person who has not on any previous occasion been adjudged bankrupt or made a composition or arrangement with his creditors five hundred pounds, or in any other case one hundred pounds; or

"(b) if he proves that in the circumstances in which he traded or carried on business the omission was honest and excusable."

(b) there were substituted for subsection (3) thereof the following subsection, that is to say:—

"(3) For the purposes of this section, a person shall be deemed not to have kept proper books of account if he has not kept such books or accounts as are necessary to exhibit or explain his transactions and financial position in his trade or business, including

"a book or books containing entries from day to day in sufficient detail of all cash received and cash paid, and, where the trade or business has involved dealings in goods, statements of annual stocktakings, and (except in the case of goods sold by way of retail trade to the actual consumer) accounts of all goods sold and purchased showing the buyers and sellers thereof in sufficient detail to enable the goods and the buyers and sellers thereof to be identified."

8. *Amendment of 4 & 5 Geo. 5, c. 59, s. 161.*—It shall not in any case be obligatory on the court to make an order under section one hundred and sixty-one of the principal Act (which requires the court in the circumstances therein mentioned to order the prosecution of a debtor), unless it appears to the court that the circumstances are such as to render a prosecution desirable; and accordingly the said section shall have effect as if there were therein inserted after the word "convicted" the words "and that the circumstances are such as to render a prosecution desirable," and the proviso to the said section is hereby repealed.

9. *Repeal of 4 & 5 Geo. 5, c. 59, s. 163.*—Section one hundred and sixty-three of the principal Act (which empowers a court to commit for trial any person whom the court has ground to believe to have committed a statutory misdemeanour in cases of bankruptcy) is hereby repealed.

10. *Amendment of 4 & 5 Geo. 5, c. 59, s. 164.*—Section one hundred and sixty-four of the principal Act (which in subsection (1) thereof provides, among other things, that a person guilty of an offence declared to be a felony or misdemeanour under that Act in respect of which no special penalty is imposed by that Act shall be liable on summary conviction to imprisonment for a term not exceeding six months) shall have effect as if in the said subsection (1) thereof the words "twelve months" were substituted for the words "six months."

11. *Amendment of 4 & 5 Geo. 5, c. 59, Sched. 2.*—Rule 5 of the Second Schedule to the principal Act (which requires the affidavit proving a debt to state whether or not the creditor is a secured creditor) shall have effect as if there were inserted at the end thereof the following provision, that is to say:—

"and if it is found at any time that the affidavit made by or on behalf of a secured creditor has omitted to state that he is a secured creditor, the secured creditor shall surrender his security to the official receiver or trustee for the general benefit of the creditors unless the Court on application is satisfied that the omission has arisen from inadvertence, and in that case the Court may allow the affidavit to be amended upon such terms as to the repayment of any dividends or otherwise as the Court may consider to be just."

12. *Short title, citation and construction.*—(1) This Act may be cited as the Bankruptcy (Amendment) Act, 1926, and this Act and the principal Act may be cited together as the Bankruptcy Acts, 1914 and 1926.

(2) Except where the context otherwise requires, references in this Act to the principal Act shall be construed as references to that Act as amended by this Act, and this Act shall be construed as one with the principal Act.

## CHAPTER 8.

### WEIGHTS AND MEASURES (AMENDMENT) ACT, 1926.

An Act to amend the law with respect to measuring instruments, and with respect to the power to charge fees in connection with the testing of weighing and measuring apparatus. [16th June, 1926.]

1. *Definition of measuring instrument.*—The definition of "measuring instrument" contained in section thirty-five of the Weights and Measures Act, 1889, shall be extended so as to include any instrument for the measuring of superficial area, or for measurement by counting.

2. *Regulations as to measuring instruments.*—The power of the Board of Trade to make general regulations under section five of the Weights and Measures Act, 1904, shall include power to apply to any such measuring instruments used for trade as are specified in the regulations any of the provisions, including penal provisions, of the Weights and Measures Acts, 1878 to 1904, with respect to weights, measures, or weighing instruments, and to make such consequential or supplemental provisions as appear necessary for giving full effect to the regulations.

3. *Power to charge fees in connection with testing, &c. of weighing and measuring apparatus.*—(1) Any power conferred by the Weights and Measures Acts, 1878 to 1904, or the Fees (Increase) Act, 1923, on the Board of Trade, or on inspectors of weights and measures, to charge fees in respect of the testing, examination, comparison or verification of any weighing or measuring apparatus shall include and be deemed always to have included power to charge fees in respect of the matters aforesaid whether or not the apparatus is found correct or is stamped.

(2) The power of His Majesty under section nine of the Weights and Measures Act, 1904, of specifying by Order in Council new fees to be paid in respect of the verification and stamping of weights, measures, and weighing and measuring instruments shall include and be deemed always to have included the power of specifying fees to be paid whether or not the weighing or measuring apparatus is found correct or is stamped.



(3) In this section the expression "weighing or measuring apparatus" includes weights, measures, weighing and measuring instruments, local standards and other standards.

4. *Repeal of 9 & 10 Geo. 5, c. 29.*—The Weights and Measures (Leather Measurement) Act, 1919, is hereby repealed:

Provided that any regulations made and any certificates given under the powers conferred by that Act shall continue in force and shall have effect as though made or given under the Weights and Measures Acts, 1878 to 1904, as amended by this Act.

5. *Short title, citation and extent.*—(1) This Act may be cited as the Weights and Measures (Amendment) Act, 1926, and shall be construed as one with the Weights and Measures Acts, 1878 to 1904, and those Acts and this Act may be cited together as the Weights and Measures Acts, 1878 to 1926.

(2) This Act shall not apply to Northern Ireland.

### CHAPTER 9.

#### ECONOMY (MISCELLANEOUS PROVISIONS) ACT, 1926.

An Act to make provision for reducing in respect of certain services the charges on public funds and for increasing, by means of the payment into the Exchequer of certain sums and otherwise, the funds available for meeting such charges, and to amend accordingly the law relating to national health insurance, unemployment insurance, the registration of electors and the holding of elections, education, bankruptcy and companies winding-up fees and certain other fees, and postmarks, and for purposes related or incidental to the matters aforesaid. [16th June, 1926.]

### CHAPTER 10.

#### LOCAL AUTHORITIES (EMERGENCY PROVISIONS) ACT, 1926.

An Act to extend further the duration of the Local Authorities (Emergency Provisions) Act, 1923. [16th June, 1926.]

1. *Further extension of duration of 13 & 14 Geo. 5, c. 6.*—The provisions of the Local Authorities (Emergency Provisions) Act, 1923, mentioned in the Schedule to this Act shall, as amended by the Local Authorities (Emergency Provisions) Act, 1924, have effect as if for references therein to nineteen hundred and twenty-six there were substituted references to nineteen hundred and twenty-eight.

2. *Short title.*—This Act may be cited as the Local Authorities (Emergency Provisions) Act, 1926, and the Local Authorities (Emergency Provisions) Acts, 1923 and 1924, and this Act may be cited together as the Local Authorities (Emergency Provisions) Acts, 1923 to 1926.

#### SCHEDULE.

##### PROVISIONS OF 13 & 14 GEO. 5, C. 6. CONTINUED.

Section of Act.	Subject Matter.
Section one	Continuance until the first day of April, nineteen hundred and twenty-four, subject to certain modifications, of section one of the Local Authorities (Financial Provisions) Act, 1921, which provides for the temporary extension of charges on the Metropolitan Common Poor Fund.
Section two	<p>Substitution for "the first day of April, nineteen hundred and twenty-three," of the "first day of April, nineteen hundred and twenty-four," in the following provisions of the Local Authorities (Financial Provisions) Act, 1921; that is to say:—</p> <p>(a) the proviso to subsection (3) of section three thereof (which enabled the Minister of Health in certain circumstances to extend the time within which sums borrowed under that section are to be repaid if borrowed before the first day of April first mentioned);</p> <p>(b) Subsection (1) of section six thereof (which provided that money borrowed by a local authority before the first-mentioned first day of April for certain purposes is not to be reckoned as part of the debt of the local authority for the purposes of any enactment limiting the powers of borrowing by that authority);</p> <p>(c) Subsection (2) of section six thereof (which suspended until the first-mentioned first day of April the operation of subsection (3) of section two hundred and thirty-four of the Public Health Act, 1875).</p>

### CHAPTER 11.

#### LAW OF PROPERTY (AMENDMENT) ACT, 1926.

An Act to amend certain enactments relating to the Law of Property and Trustees. [16th June, 1926.]

[NOTE.—The text of this Act was published in THE SOLICITORS' JOURNAL of the 10th July, 1926 (70 S. J., p. 798).—ED. S.J.]

### CHAPTER 12.

#### UNEMPLOYMENT INSURANCE ACT, 1926.

An Act to extend the periods of operation of section one and subsection (2) of section three of the Unemployment Insurance (No. 2) Act, 1924, and of subsection (1) of section five of the Unemployment Insurance Act, 1925. [30th June, 1926.]

1. *Extension of operation of s. 1 and s. 3 (2) of Unemployment Insurance (No. 2) Act, 1924, and s. 5 (1) of Unemployment Insurance Act, 1925.*—The following provisions of the Acts relating to unemployment insurance, that is to say:—

(a) Section one of the Unemployment Insurance (No. 2) Act, 1924 (which provides that until the thirtieth day of June, nineteen hundred and twenty-six, insured contributors are to have certain rights in respect of the receipt of unemployment benefit); and

(b) Subsection (2) of section three of the said Act (which as amended by section two of the Unemployment Insurance Act, 1925, provides that during the period between the commencement of the Unemployment Insurance (No. 2) Act, 1924, and the thirtieth day of June, nineteen hundred and twenty-seven, a person is to be entitled to receive benefit if the Minister thinks fit so to direct notwithstanding that the first statutory condition may not have been fulfilled in his case); and

(c) Subsection (1) of section five of the Unemployment Insurance Act, 1925 (which provides that it shall not be necessary for the Minister at any time before the first day of July, nineteen hundred and twenty-six, to require any association to make for the purposes of proviso (a) to subsection (1) of section seventeen of the Unemployment Insurance Act, 1920, any greater provision for unemployment benefit than would have been required to be made for those purposes under that Act as originally enacted)

shall have effect as if for the said thirtieth day of June, nineteen hundred and twenty-six, thirtieth day of June, nineteen hundred and twenty-seven, and first day of July, nineteen hundred and twenty-six, respectively, there were substituted the day on which this Act expires.

2. *Short title, duration, and application.*—(1) This Act may be cited as the Unemployment Insurance Act, 1926, and shall be included among the Acts which may be cited together as the Unemployment Insurance Acts, 1920 to 1926.

(2) This Act shall, unless Parliament otherwise determines, expire on the thirty-first day of December, nineteen hundred and twenty-seven.

(3) This Act does not apply to Northern Ireland.

### CHAPTER 13.

#### CRIMINAL JUSTICE (AMENDMENT) ACT, 1926.

An Act to amend section seven of the Criminal Justice Act, 1925. [30th June, 1926.]

1. *Amendment of s. 7 of Criminal Justice Act, 1925.*—(1) There shall be substituted for the subsection directed by subsection (2) of section seven of the Criminal Justice Act, 1925 (in this Act referred to as "the principal Act") to be substituted for subsection (3) of section one of the Probation of Offenders Act, 1907, the following subsection:—

"(3) The court may, where it makes an order under this section, further order that the offender shall pay such costs of the proceedings, or such damages for injury or compensation for loss (not exceeding in the case of a court of summary jurisdiction twenty-five pounds, or, if a higher limit is fixed by any enactment relating to the offence that higher limit), as the court thinks reasonable, or both such costs and damages or compensation."

(2) The following further amendments shall be made in section seven of the principal Act:—

(a) In subsection (1) for the words "in every case where a person as respects whom a probation order has been made by a court of summary jurisdiction" there shall be substituted the words "in every case where a person in respect of whom an order has been made by a court of summary jurisdiction under section one of the principal Act";

(b) In subsection (4) for the words "probation order" there shall be substituted the word "recognizance";

(c) In subsection (5) for the words "the certificate" there shall be substituted the words "any such certificate, if purporting to be signed by a justice";

(d) In subsection (6) for the words "where a person as respects whom a probation order has been made" there shall be substituted the words "where a person bound by his recognizance to appear for conviction and sentence."

2. *Short title and printing.*—(1) This Act may be cited as the Criminal Justice (Amendment) Act, 1926, and the principal Act and this Act may be cited together as the Criminal Justice Acts, 1925 and 1926.

(2) Every enactment and word which is directed by this Act to be substituted for any portion of the principal Act shall form part of that Act in the place assigned to it by this Act, and the principal Act shall be construed as if the said enactment or word had been enacted in the principal Act in the place so assigned and had been enacted in lieu of the enactment or word for which it is substituted.

A copy of the principal Act with the amendments required by this Act shall be prepared and certified by the Clerk of the Parliaments and deposited with the Rolls of Parliament, and His Majesty's printer shall print in accordance with the copy so certified all copies of the principal Act which are printed after the commencement of this Act.

#### CHAPTER 14.

##### IMPERIAL WAR GRAVES ENDOWMENT FUND ACT, 1926.

An Act to provide for the incorporation of the Trustees of the Imperial War Graves Endowment Fund and for other matters connected with the said Fund. [30th June, 1926.]

#### CHAPTER 15.

##### CRIMINAL APPEAL (SCOTLAND) ACT, 1926.

An Act to amend the law of Scotland relating to appeal in criminal cases tried on indictment. [8th July, 1926.]

#### CHAPTER 16.

##### EXECUTION OF DILIGENCE (SCOTLAND) ACT, 1926.

An Act to amend the law relating to the execution of diligence in Scotland. [8th July, 1926.]

#### CHAPTER 17.

##### COAL MINES ACT, 1926.

An Act to amend temporarily the Coal Mines Acts, 1887 to 1919, with respect to the hours of employment below ground. [8th July, 1926.]

1. *Temporary amendment of 8 Edw. 7, c. 57, s. 3.*—During the continuance of this Act, section three of the Coal Mines Regulation Act, 1908, shall have effect as if the words "on not more than sixty days in any calendar year" and subsection (2) thereof were omitted therefrom.

2. *Short title, extent and duration.*—(1) This Act may be cited as the Coal Mines Act, 1926, and the Coal Mines Acts, 1887 to 1919, and this Act, may be cited together as the Coal Mines Acts, 1887 to 1926.

(2) This Act shall not extend to Northern Ireland.

(3) This Act shall continue in force for a period of five years from the passing thereof.

#### CHAPTER 18.

##### SECRETARIES OF STATE ACT, 1926.

An Act to transfer the powers of the Secretary for Scotland to one of His Majesty's Principal Secretaries of State, and to increase the number of Secretaries of State and Under Secretaries of State capable of sitting and voting in the Commons House of Parliament, and for purposes connected with the matters aforesaid. [15th July, 1926.]

#### CHAPTER 19.

##### RE-ELECTION OF MINISTERS ACT (1919) AMENDMENT ACT, 1926.

An Act to remove the necessity of the re-election of Members of the House of Commons on acceptance of office. [15th July, 1926.]

#### CHAPTER 20.

##### BOARDS OF GUARDIANS (DEFAULT) ACT, 1926.

An Act to provide in the case of default by a board of guardians for the reconstitution of the board; and for matters arising out of the default or consequential on the reconstitution. [15th July, 1926.]

1. *Proceedings on default by board of guardians.*—(1) Where it appears to the Minister of Health (in this Act referred to as "the Minister") that the board of guardians for any poor law union have ceased, or are acting in such a manner as will render them unable, to discharge all or any of the functions exercisable by the board, the Minister may by order under this Act appoint such person or persons, as he may think fit (whether qualified or not to be guardians for the union), to constitute the board in substitution for the then existing members of the board (who shall on the making of the order vacate their office) for such period, not exceeding twelve months, as may be specified in the order, and the persons so appointed shall be deemed for all purposes to constitute the board.

Until the expiration of the term of office of the persons appointed by the order (in this Act referred to as "the appointed guardians"), no person shall become a member of the board otherwise than by the appointment of the Minister.

Where any such order is made, provision shall be made thereby, or by a subsequent order under this Act, for the holding of an election of members of the board to come into office on the expiration of the term of office of the appointed guardians, and with respect to the term of office of the guardians elected at that election.

(2) The Minister may at any time, and from time to time, by order extend, for a period not exceeding six months, the term of office of the appointed guardians.

An order made under this subsection shall be laid before both Houses of Parliament as soon as may be after it is made, and if either House within twenty-one days after the order has been laid before it presents an address to His Majesty praying that the order may be annulled, His Majesty may by Order in Council annul the order and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder, or the making of a fresh order.

(3) An order made under this Act may—

(a) contain such supplemental and consequential provisions as appear to the Minister to be necessary or expedient for the purpose of giving full effect to the order; and

(b) be amended, varied or revoked by a subsequent order made under this Act.

(4) There may, out of any moneys in the hands of the appointed guardians for the purpose of the exercise of the powers or the discharge of the duties of the board, be paid to the appointed guardians such remuneration, and to any persons appointed to advise the appointed guardians such reasonable allowance on account of travelling expenses and by way of subsistence, as the Minister may approve.

(5) If before the date on which an order is made under this Act in respect of any board of guardians the clerk or any other officer of the board has, on the directions of the Minister, incurred any liabilities in connection with the relief of the poor in the poor law union, the appointed guardians may discharge those liabilities out of any moneys in their hands as aforesaid.

2. *Short title and application.*—(1) This Act may be cited as the Boards of Guardians (Default) Act, 1926.

(2) This Act shall not apply to Northern Ireland.

#### CHAPTER 21.

##### MARKETS AND FAIRS (WEIGHING OF CATTLE) ACT, 1926.

An Act to amend the Markets and Fairs (Weighing of Cattle) Acts, 1887 and 1891. [15th July, 1926.]

1. *Disclosure of weight of fat cattle on sale by auction.*—(1) Subject to the provisions of this Act an auctioneer shall not offer for sale in any market, fair, or mart, in or near which a weighing machine is provided for the purpose of complying with the provisions of the principal Acts, any cattle which are fit for immediate slaughter unless they have been weighed on the weighing machine and their weight as so ascertained is disclosed to intending purchasers at the time of the offer for sale, either by announcement made by the auctioneer or in some other manner calculated to bring it to their notice.

(2) Any auctioneer who offers for sale any cattle in contravention of this section shall be liable on summary conviction to a fine not exceeding forty shillings for each head of cattle so offered for sale.

(3) In this section the expression "cattle" means bulls, cows, oxen and heifers.

(4) The Minister may by order declare that the foregoing provisions of this Act shall not apply as respects any market, fair or mart.

2. *Extension of powers of Minister to grant exemption from provisions of principal Acts.*—So much of section nine of the Act of 1887 as prevents the Minister from making an order under that section on any ground except that the sale of cattle at a market or fair is, or is likely to be so small as to render it inexpedient to enforce the provision and maintenance of a place for weighing cattle and of a weighing machine under that Act, shall cease to have effect, and the power of the Minister under the said section to exempt any market or fair from the requirements of that Act as to the provision and maintenance of facilities for weighing cattle, and the power of the Minister under section four of the Act of 1891 to exempt an auctioneer from the requirements of that section in respect of the sale of cattle at a mart, may be exercised respectively with respect to any market or fair and with respect to any auctioneer where the circumstances are in the opinion of the Minister such as to render the enforcement of those requirements inexpedient.

3. *Tolls for weighing cattle.*—The Act of 1887 shall have effect as if for the Schedule to that Act (which prescribes tolls which may be demanded in respect of the weighing of cattle) there were substituted the Schedule to this Act.

4. *Interpretation, short title, commencement, citation and extent.*—(1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say:—

"The Minister" means, as respects England and Wales, the Minister of Agriculture and Fisheries, and as respects Scotland, the Board of Agriculture for Scotland.

"The Act of 1887" means the Markets and Fairs (Weighing of Cattle) Act, 1887.

"The Act of 1891" means the Markets and Fairs (Weighing of Cattle) Act, 1891.

"The Principal Acts" means the Markets and Fairs (Weighing of Cattle) Acts, 1887 and 1891.

(2) This Act may be cited as the Markets and Fairs (Weighing of Cattle) Act, 1926, and shall come into operation on the first day of

January, nineteen hundred and twenty-seven; and this Act and the principal Acts may be cited together as the Markets and Fairs (Weighing of Cattle) Acts, 1887 to 1926.

(3) This Act shall not apply to Northern Ireland.

#### SCHEDULE.

For every head of cattle other than sheep or swine	- Not exceeding sixpence.
For every five or less number of sheep or swine	- Threepence.

### CHAPTER 22.

#### FINANCE ACT, 1926.

An Act to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, and to amend the law relating to Customs and Inland Revenue (including Excise) and the National Debt, and to make further provision in connection with finance.

[4th August, 1926.]

### CHAPTER 23.

#### APPROPRIATION ACT, 1926.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March, one thousand nine hundred and twenty-seven, and to appropriate the Supplies granted in this Session of Parliament.

[4th August 1926.]

### CHAPTER 24.

#### LAND DRAINAGE ACT, 1926.

An Act to amend the law with respect to the drainage of agricultural land.

[4th August 1926.]

Be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. *Transfer of drainage powers to councils of counties and county boroughs.*—(1) The powers of the Minister of Agriculture and Fisheries (hereinafter referred to as "the Minister") under Part II. of the Land Drainage Act, 1918, shall be transferred to the councils of counties and county boroughs, and accordingly that Part of that Act in its application to any county or county borough shall have effect as if for references to the Board of Agriculture and Fisheries there were substituted references to the council of the county or county borough: Provided that—

(a) in the case of the powers conferred by sub-section (2) of section fifteen of the Land Drainage Act, 1918, and transferred to the council of a county or a county borough by this section, the council shall, except in case of emergency, before exercising any such powers, give to the drainage authority in whose default they propose to exercise such powers not less than thirty days notice in writing of their intention so to do, and that if before the expiration of the period of notice the drainage authority intimate in writing to the council their objection to the exercise of the proposed powers, the council shall not exercise the same except with the consent of the Minister who may, if he thinks fit, cause a public local inquiry to be held with respect to the objection;

(b) in the case of the powers conferred by section sixteen of the Land Drainage Act, 1918, and transferred to the council of a county or county borough by this section, where a draft scheme has been prepared by the council of a county or county borough in pursuance thereof, and the owners of one-half or more of the land comprised within the area to which the draft scheme relates have duly presented objections thereto and have not withdrawn the same, the council shall before settling the scheme cause a public local enquiry to be held with reference to the scheme.

(2) Section seventeen of the said Act is hereby repealed.

2. *Maintenance of drains, &c.*—(1) Where any drain within the meaning of this section is in such a condition that the proper flow of water is impeded, then, unless the condition of the drain is attributable to the subsidence of surface due to mining operations, it shall be the duty of the person having control of the drain, or of the part thereof where the impediment occurs, to put the drain or such part thereof in proper order if by reason of such impediment agricultural land belonging to or in the occupation of some other person is injured by water, or in danger of being so injured.

(2) Where the council of a county or county borough are of opinion that by reason of the act or default of any person any such drain within the county or county borough is in such a condition that the proper flow of water is impeded and that by reason of the condition of the drain agricultural land belonging to or in the occupation of some other person is injured by water or is in danger of being so injured, the council may serve upon the person by whose act or default such flow is impeded notice requiring him to put the drain or any part thereof in proper order: Provided that no such notice shall be given in any case where the works required can conveniently be dealt with by a scheme under section sixteen of the Land Drainage Act, 1918, as amended by this Act.

(3) Subject to the right of appeal hereinafter contained, it shall be the duty of every person upon whom any such notice has been served within two months of the date of the service of the notice to comply with the requirements of the notice.

(4) Any person upon whom any such notice has been served may within twenty-one days from the date of the service of the notice either—

(a) complain to a court of summary jurisdiction on any of the grounds hereinafter mentioned; or

(b) by notice in writing addressed to the clerk of the council require that any question, being a matter on which he might complain to a court of summary jurisdiction, shall be referred to the arbitration of a single arbitrator to be appointed in default of agreement by the President of the Surveyors' Institution.

(5) The grounds upon which any such person may so complain to a court of summary jurisdiction are all or any of the following:—

(a) that the service on him of the notice is not authorised by this section;

(b) that the condition of the drain is not due to any act or default on his part;

(c) that the notice cannot reasonably be enforced against him having regard to any or all of the following considerations, namely:—

(i) the nature and extent of the land in respect of which his liability arises, and the extent to which such land abuts on the drain or the part thereof to which the notice relates;

(ii) the extent and nature of his estate or interest in any such land;

(iii) the expenses which would be involved in complying with the notice.

(6) Any person upon whom any such notice has been served and who alleges that the condition of the drain is attributable to the subsidence of surface due to mining operations may, within twenty-one days from the date of the service of the notice, by notice in writing addressed to the clerk of the council require such allegation to be referred to the arbitration of a single arbitrator to be appointed in default of agreement by the President of the Institution of Civil Engineers.

(7) The court of summary jurisdiction or arbitrator may either confirm or annul the notice to which the complaint or reference relates, or vary any requirement thereof.

(8) If either party is aggrieved by the decision of a court of summary jurisdiction on a complaint under this section, he may appeal to a court of quarter sessions, and on any such appeal the court of quarter sessions shall have power to make any order which the court of summary jurisdiction might have made.

(9) If within two months after the service of a notice under this section, or in the case of a complaint or appeal or a reference to arbitration under this section, within two months after the confirmation or variation of the notice, the requirements contained in the notice or in the notice as varied, as the case may be, are not complied with, the council may, if they think fit, execute the necessary works and recover the expenses thereof from the person in default summarily as a civil debt.

Where several persons are in default, the council may apportion amongst them the expenses incurred by the council in such manner as they think just, but the court before which proceedings for the recovery of any apportioned part of the expenses are instituted may, if they think fit, vary the apportionment.

(10) Nothing in this section shall affect the right of an owner or occupier to recover from the other under the terms of any lease or other contract for the time being in force the amount of any expenses incurred by him under the foregoing provisions of this section or recovered from him by the council.

(11) Where a local authority have powers vested in them for securing the proper flow of water in any drain under their jurisdiction, the county council, except by agreement with the local authority, shall not exercise their powers under this section in relation to the drain unless after reasonable notice from the council the local authority have made default in the proper exercise of such powers as aforesaid.

(12) For the purposes of this section, the expression "drain" includes any stream, ditch, drain, cut, culvert, dyke, or sluice: Provided that where any drain as so defined is under the jurisdiction of a drainage authority, a board of conservators or an inland navigation authority, which is exercising its powers, this section shall not apply to the drain except with the consent of the authority or board.

(13) This section shall have effect as if it formed part of Part II. of the Land Drainage Act, 1918.

3. *Provisions as to councils.*—(1) The expenses of a council under this Act, so far as they are not defrayed out of moneys recovered by the council in accordance with this Act, shall be defrayed—

(a) in the case of the council of a county, out of the county fund as expenses for general county purposes, or if and so far as the council think fit, as expenses for special county purposes, charged on such parts of the county as the council think fit; and

(b) in the case of the council of a county borough out of the borough fund or borough rate:

Provided always that the expenses referred to in this section and incurred in connection with this Act shall not exceed in amount the sum which would be produced by a rate of one penny in the pound levied over the county or county borough.



(2) The council of a county or county borough may borrow for the purposes of this Act—

(a) in the case of a county, in accordance with the Local Government Act, 1888;

(b) in the case of a county borough, in accordance with the Public Health Acts, 1875 to 1925.

(3) The council of a county or county borough may delegate, with or without restrictions, to the agricultural committee of the council any of their powers and duties under this Act, and the agricultural committee may delegate with or without restrictions to a sub-committee of the said agricultural committee any of their powers and duties under this Act.

(4) The councils of two or more counties or county boroughs may combine for the purposes of the joint exercise of any powers conferred on them by or under this Act, and may for that purpose appoint a joint committee, consisting of members of the agricultural committees of such respective councils, and may agree as to the proportions in which the several councils represented on the joint committee are to contribute towards the expenses thereof.

4. *Powers of entry on land.*—Any person authorised in that behalf by the council of a county or county borough for the purpose of carrying their powers under this Act into effect may, after notice in writing to the occupier and on production, if so required of his authority, enter on and inspect any land.

If any person prevents or obstructs the entry for the purpose aforesaid upon any land of any person authorised under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds.

5. *Service of notices.*—Notices required or authorised to be served under this Act by the council of a county or county borough may be served by registered post or by delivering the same to or at the residence of the person to whom they are addressed, or, where addressed to the owner or occupier of premises, by delivering the same or a copy thereof to some person on the premises, or if there is no person on the premises who can be served, by fixing the same on some conspicuous part of the premises.

6. *Amendment of 8 & 9 Geo. 5, c. 17, s. 5.*—(1) The council of a county or county borough acting under this Act shall be deemed to be a drainage authority for the purposes of section five of the Land Drainage Act, 1918, which enables local authorities to contribute to the expenses of the execution or maintenance of drainage works by a drainage authority.

(2) The making of contributions under that section as so amended shall be a purpose for which a local authority may borrow under the Public Health Acts, 1875 to 1925.

7. *Saving of existing powers.*—The powers conferred on councils of counties and county boroughs by or in pursuance of this Act shall be in addition to and not in derogation of any other powers possessed by any such councils independently of this Act: Provided that, where by any local Act powers are conferred on the council of any county or county borough similar to the powers conferred by this Act and such local Act contains provisions for the protection of any authorities, companies or persons, those provisions shall apply in relation to the exercise by the council of the powers under this Act in like manner as they apply in relation to the exercise of the powers under the local Act.

8. *Short title and commencement.*—(1) This Act may be cited as the Land Drainage Act, 1926, and shall be construed as one with the Land Drainage Act, 1918, and that Act and this Act may be cited together as the Land Drainage Acts, 1918 and 1926.

(2) This Act shall come into operation on the first day of October, nineteen hundred and twenty-six.

## CHAPTER 25.

### PETROLEUM ACT, 1926.

An Act to amend the Petroleum Acts, 1871 and 1879.

[4th August, 1926.]

## CHAPTER 26.

### CHARTERED ASSOCIATIONS (PROTECTION OF NAMES AND UNIFORMS) ACT, 1926.

An Act to protect the names, uniforms, and badges of associations incorporated by Royal Charter.

[4th August, 1926.]

1. *Protection of name, uniform, &c. of chartered associations.*—(1) His Majesty may from time to time, by Order in Council made on the application of any association incorporated by Royal Charter not being an association representative of any profession or business, protect—

(a) the name of the association; and

(b) any special name or designation specified in the Order and used by the association for the members thereof, or for the members of any organisation constituted by the association in pursuance of their charter; and

(c) any uniform with distinctive markings or badges used by the association and described in the Order; and

(d) any badge to be worn without uniform used by the association and described in the Order:

Provided that nothing in any such Order or in this Act shall deprive any bona fide national organisation of the right to use any designation, uniform or badge which at the time of the passing of this Act is in regular use by that organisation.

(2)—(i) An Order in Council under this section shall not be made unless notice of the application for an Order has been given in such manner and accompanied by such particulars as the Secretary of State may direct.

(ii) The Secretary of State shall consider any objections to an Order which are made by or on behalf of any persons or societies affected or likely to be affected by the Order.

(iii) An Order in Council under this section shall be laid as soon as may be before both Houses of Parliament, and if an address is presented to His Majesty by either House of Parliament within the next subsequent twenty-one days on which that House has sat next after any such Order is laid before it, praying that the Order may be annulled, His Majesty in Council may annul the Order, and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder.

(iv) Any Order in Council under this Act may be amended or revoked by a subsequent Order in Council.

(3) Where the use by an association of any name, designation, uniform or badge has been so protected, a person shall not, without the authority of the association, use the name, designation, uniform or badge the use of which is so protected, or any name, designation, uniform, or badge so closely resembling the name, designation, uniform or badge the use of which is protected as to lead to the belief that it is that name, designation, uniform or badge.

(4) If any person acts in contravention of this section, he shall be liable in respect of each offence, on summary conviction, to a fine not exceeding ten pounds:

Provided that this section shall not prevent any person from wearing or using any uniform, badge or distinctive marking in the course or for the purpose of a stage play or representation, or a music-hall or circus performance, pageant or production of a cinematograph film, if the uniform, badge or distinctive mark is not worn or used in such a manner or under such circumstances as to bring it into contempt.

(5) Where on an application made by or on behalf of an association to which this Act applies any such uniform or badge as is mentioned in subsection (1) of this section has at any time been registered under Part II. of the Patents and Designs Act, 1907, an Order in Council under this Act may be made on the application of that association for protecting that uniform or badge, notwithstanding that the copyright in respect thereof has expired.

2. *Description of uniform to be furnished on application for protection.*—

Any association making application for the protection of a uniform shall, together with the application, furnish an exact and detailed description of the uniform, both in respect to form and colour, such as may clearly indicate what are the precise extent and limits of the protection to be granted.

3. *Savings.*—No Order in Council shall be made under this Act protecting any article (other than a badge or decoration) used by an association in connection with or as part of the uniform of its members in respect of which or any part of which any design shall have been registered under the Patents and Designs Act, 1907, or any amendment thereof, unless the owner of such registered design shall without fee or reward be ready and willing to permit and shall permit the use of such registered design by any person, firm, or corporation willing to supply such article to any member or members of such association.

Nothing in this Act shall prevent the continued use of any mark or device which has been bona fide used as a trade mark before the coming into force of this Act.

4. *Short title and application.*—(1) This Act may be cited as the Chartered Associations (Protection of Names and Uniforms) Act, 1926.

(2) This Act shall not apply to Northern Ireland.

## CHAPTER 27.

### ISLE OF MAN (CUSTOMS) ACT, 1926.

An Act to amend the law with respect to Customs in the Isle of Man.

[4th August, 1926.]

## CHAPTER 28.

### MINING INDUSTRY ACT, 1926.

An Act to make provision for facilitating the working of minerals and the better organisation of the Coal Mining Industry and with respect to the welfare of persons employed therein and for other purposes connected with that industry.

[4th August, 1926.]

## CHAPTER 29.

## ADOPTION OF CHILDREN ACT, 1926.

An Act to make provision for the adoption of infants.

[4th August, 1926.]

1. *Power to make adoption orders.*—(1) Upon an application in the prescribed manner by any person desirous of being authorised to adopt an infant who has never been married, the Court may, subject to the provisions of this Act, make an order (in this Act referred to as "an adoption order") authorising the applicant to adopt that infant.

(2) A person so authorised to adopt the infant and an infant authorised to be adopted are in this Act referred to as an "adopter" and an "adopted child" respectively, and "infant" means a person under the age of twenty-one.

(3) Where an application for an adoption order is made by two spouses jointly, the Court may make the order authorising the two spouses jointly to adopt, but save as aforesaid no adoption order shall be made authorising more than one person to adopt an infant.

2. *Restrictions on making adoption orders.*—(1) An adoption order shall not be made in any case where—

(a) the applicant is under the age of twenty-five years, or

(b) the applicant is less than twenty-one years older than the infant in respect of whom the application is made:

Provided that, where the applicant and the infant are within the prohibited degrees of consanguinity, it shall be lawful for the court, if it thinks fit, to make the order notwithstanding that the applicant is less than twenty-one years older than the infant.

(2) An adoption order shall not be made in any case where the sole applicant is a male and the infant in respect of whom the application is made is a female unless the Court is satisfied that there are special circumstances which justify as an exceptional measure the making of an adoption order.

(3) An adoption order shall not be made except with the consent of every person or body who is a parent or guardian of the infant in respect of whom the application is made or who has the actual custody of the infant or who is liable to contribute to the support of the infant:

Provided that the Court may dispense with any consent required by this subsection if satisfied that the person whose consent is to be dispensed with has abandoned or deserted the infant or cannot be found or is incapable of giving such consent or, being a person liable to contribute to the support of the infant, either has persistently neglected or refused to contribute to such support or is a person whose consent ought, in the opinion of the court and in all the circumstances of the case, to be dispensed with.

(4) An adoption order shall not be made upon the application of one of two spouses without the consent of the other of them:

Provided that the court may dispense with any consent required by this subsection if satisfied that the person whose consent is to be dispensed with cannot be found or is incapable of giving such consent or that the spouses have separated and are living apart and that the separation is likely to be permanent.

(5) An adoption order shall not be made in favour of any applicant who is not resident and domiciled in England or Wales or in respect of any infant who is not a British subject and so resident.

3. *Matters with respect to which Court to be satisfied.*—The Court before making an adoption order shall be satisfied—

(a) that every person whose consent is necessary under this Act and whose consent is not dispensed with has consented to and understands the nature and effect of the adoption order for which application is made, and in particular in the case of any parent understands that the effect of the adoption order will be permanently to deprive him or her of his or her parental rights; and

(b) that the order if made will be for the welfare of the infant, due consideration being for this purpose given to the wishes of the infant, having regard to the age and understanding of the infant; and

(c) that the applicant has not received or agreed to receive, and that no person has made or given, or agreed to make or give to the applicant, any payment or other reward in consideration of the adoption except such as the court may sanction.

4. *Terms and condition of order.*—The Court in an adoption order may impose such terms and conditions as the Court may think fit and in particular may require the adopter by bond or otherwise to make for the adopted child such provision (if any) as in the opinion of the Court is just and expedient.

5. *Effect of adoption order.*—(1) Upon an adoption order being made, all rights, duties, obligations and liabilities of the parent or parents, guardian or guardians of the adopted child, in relation to the future custody, maintenance and education of the adopted child, including all rights to appoint a guardian or to consent or give notice of dissent to marriage shall be extinguished, and all such rights, duties, obligations and liabilities shall vest in and be exercisable by and enforceable against the adopter as though the adopted child was a child born to the adopter in lawful wedlock, and in respect of the same matters and in respect of the liability of a child to maintain its parents the adopted child shall stand to the adopter exclusively in the position of a child born to the adopter in lawful wedlock:

Provided that, in any case where two spouses are the adopters, such spouses shall in respect of the matters aforesaid and for the purpose of the jurisdiction of any court to make orders as to the custody and maintenance of and right of access to children stand to each other and to the adopted child in the same relation as they would have stood if they had been the lawful father and mother of the adopted child, and the adopted child shall stand to them respectively in the same relation as a child would have stood to a lawful father and mother respectively.

(2) An adoption order shall not deprive the adopted child of any right to or interest in property to which, but for the order, the child would have been entitled under any intestacy or disposition, whether occurring or made before or after the making of the adoption order, or confer on the adopted child any right to or interest in property as a child of the adopter, and the expressions "child," "children" and "issue" where used in any disposition whether made before or after the making of an adoption order, shall not, unless the contrary intention appears, include an adopted child or children or the issue of an adopted child.

(3) Where an adopted child or the spouse or issue of an adopted child takes any interest in real or personal property under a disposition by the adopter, or where an adopter takes any interest in real or personal property under a disposition by an adopted child or the spouse or issue of an adopted child, any succession, legacy or other duty which becomes leviable in respect thereof shall be payable at the same rate as if the adopted child had been a child born to the adopter in lawful wedlock.

(4) For the purposes of this section "disposition" means an assurance of any interest in property by any instrument whether inter vivos or by will including codicil.

(5) For the purposes of the enactments relating to friendly societies, collecting societies and industrial assurance companies, which enable such societies and companies to insure money to be paid for funeral expenses, and which restrict the persons to whom money may be paid on the death of a child under the age of ten, the adopter shall be deemed to be the parent of the child; and where before the adoption order was made any such insurance had been effected by the natural parent of the child, the rights and liabilities under the policy shall by virtue of the adoption order be transferred to the adopter, and the adopter shall, for the purposes of the said enactments, be treated as the person who took out the policy.

6. *Power to make interim orders.*—(1) Upon any application for an adoption order, the Court may postpone the determination of the application and may make an interim order (which shall not be an adoption order for the purposes of this Act) giving the custody of the infant to the applicant for a period not exceeding two years by way of a probationary period upon such terms as regards provision for the maintenance and education and supervision of the welfare of the infant and otherwise as the Court may think fit.

(2) All such consents as are required to an adoption order shall be necessary to an interim order but subject to a like power on the part of the Court to dispense with any such consent.

7. *Power to make subsequent order in respect of infant already subject to an order.*—An adoption order or an interim order may be made in respect of an infant who has already been the subject of an adoption order, and, upon any application for such further adoption order, the adopter or adopters under the adoption order last previously made shall, if living, be deemed to be the parent or parents of the infant for all the purposes of this Act.

8. *Jurisdiction and procedure.*—(1) The Court having jurisdiction to make adoption orders under this Act shall be the High Court or, at the option of the applicant, but subject to any rules under this section any county court or any Court of summary jurisdiction within the jurisdiction of which either the applicant or the infant resides at the date of the application for the adoption order.

(2) Rules in regard to any matter to be prescribed under this Act and directing the manner in which applications to the Court are to be made and dealing generally with all matters of procedure and incidental matters arising out of this Act and for carrying this Act into effect shall be made by the Lord Chancellor.

Such rules may provide for applications for adoption orders being heard and determined otherwise than in open Court, and where the application is made to a court of summary jurisdiction, for the hearing and determination thereof in a juvenile court as defined by the Children Act, 1908.

(3) For the purpose of any application under this Act and subject to any rules under this section, the Court shall appoint some person or body to act as guardian *ad litem* of the infant upon the hearing of the application with the duty of safeguarding the interests of the infant before the Court, and where the body so appointed is a local authority the Court may authorise the authority to incur any necessary expenditure, and may direct out of which fund or rate such expenditure is to be defrayed, but nothing in this section shall be deemed to authorise the Court to appoint a local authority to act as guardian *ad litem* of an infant except with the consent of that authority.

9. *Restriction on payments.*—It shall not be lawful for any adopter or for any parent or guardian except with the sanction of the Court to receive any payment or other reward in consideration of the adoption

(6) Save as hereinafter provided, no licence or transfer shall be granted unless the applicant has given twenty-one days' notice to the clerk of the council and to the superintendent of police, or to the chief constable of the borough, as the case may be, in which the place is



situated of his intention to apply for the licence or transfer, and has for twenty-one days kept a copy of the notice posted in a conspicuous position on the exterior of the place to which the application relates, and on the consideration of the application by the council the police and any person living in the neighbourhood of the place whom the council deem to be concerned shall be entitled to be heard:

Provided that—

(a) the provisions of this subsection as to notice shall not apply in the case of an application by any person for the grant of a licence in respect of any place by way of renewal, on the same terms and conditions, of a licence held at the date of the application by that person in respect of that place; and

(b) a licence for a period not exceeding fourteen days may be granted notwithstanding that the provisions of this subsection as to notice to the clerk of the council have not been complied with, and in the case of an application for such a licence the notice required to be given to the superintendent of police or the chief constable, as the case may be, shall be seven instead of twenty-one days.

(7) If any place is kept for entertainment purposes without a licence the person so keeping the place and, unless he proves to the satisfaction of the court that the place is so kept without his consent or connivance, any person occupying or rated as occupier of the place shall be liable on summary conviction to a penalty not exceeding five pounds for every day on which the place is so kept.

(8) Except where the period for which the licence is in force does not exceed fourteen days, there shall be affixed and kept affixed in some conspicuous place, and so as to be easily legible, on or immediately over and on the outer side of the main entrance of every licensed place the words "Licensed in pursuance of Act of Parliament for . . ." with the addition of words showing the purpose for which the place is licensed.

(9) A place notwithstanding that it is licensed shall not, except with the written permission of the council, be used for entertainment purposes at any time during the period beginning at midnight and ending at midday:

Provided that, if on any special occasion a special order of exemption has been granted under section fifty-seven of the Licensing (Consolidation) Act, 1910, in respect of any licensed place, no penalty shall be incurred on account of that place being used for any of the purposes aforesaid on that occasion from midnight until the hour specified in the special order of exemption as the hour for closing.

(10) The affixing and keeping affixed of such an inscription as aforesaid, and the observance of the days and hours of opening and closing, shall be made a condition of every licence.

(11) If the holder of a licence acts in contravention of or fails to comply with any term, condition or restriction on or subject to which the licence was granted, he shall be liable on summary conviction to a penalty not exceeding twenty pounds, and in the case of a continuing offence to a daily penalty not exceeding five pounds for each day on which the contravention continues after conviction therefor, and the licence of any person so convicted may be revoked by the council.

(12) Any constable authorised in that behalf by a warrant granted by a justice of the peace may enter any place in respect of which he has reason to suspect that an offence under this Act is being committed.

(13) Section eight of the Disorderly Houses Act, 1751 (which provides that any persons appearing as masters of, or having the care of, certain places are to be deemed to be the keepers thereof), shall apply, for the purposes of proceedings under this Act, as it applies for the purposes of proceedings under that Act.

(14) Any sums received on account of fees under this section shall be carried to the credit of the county fund or borough fund, as the case may be:

Provided that, where any sums are so received by the council of an urban district acting in the exercise of powers delegated to the council under this Act, those sums shall be carried to the district fund.

4. *Power to delegate.*—(1) A council may delegate all or any of its powers under this Act to a committee consisting wholly or partly of members of the council.

(2) A council being the council of a county may also delegate all or any of its powers under this Act, other than the power to make regulations, to the council of an urban district having a population, according to the last census, for the time being of not less than twenty thousand, so far as relates to places within that district.

5. *Savings.*—Nothing in this Act shall exempt any person or place from the provisions of any other enactment requiring the licensing for any purposes of that person or place or shall apply to any entertainment provided by a local authority in a park, garden or other place in the control of the local authority, or in any building thereon.

6. *Repeal.*—(1) The enactments mentioned in the Second Schedule to this Act, so far as they apply to the scheduled areas, are hereby repealed to the extent mentioned in the third column of that Schedule.

(2) Nothing in this section shall affect the validity of any licence granted in respect of any place within the scheduled areas under any enactment repealed by this Act, and any such licence shall have effect as if it had been duly granted under this Act, and shall, subject to the provisions of this Act, continue in force until the expiration of the period for which it was granted.

## SCHEDULES.

### FIRST SCHEDULE.

So much of the administrative counties of—

Buckinghamshire,  
Essex,  
Hertfordshire,  
Kent,

as lies within 20 miles of the City of London or the City of Westminster whichever may be the nearer to them.

The county boroughs of—

Croydon,  
East Ham,  
West Ham.

### SECOND SCHEDULE.

Session and Chapter.	Enactment repealed.	Extent of repeal.
25 Geo. II., c. 36.	The Disorderly Houses Act, 1751.	Sections two and three.
39 Vict., c. 21	The Public Entertainments Act, 1875.	The whole Act.
10 & 11 Geo. 5. c. clv.	The Erith Improvement Act, 1920.	Section eighty-one.

## CHAPTER 32.

### MIDWIVES AND MATERNITY HOMES ACT, 1926.

An Act to amend the Midwives Acts, 1902 and 1918, and to provide for the registration and inspection of maternity homes, and for purposes connected therewith. [4th August, 1926.]

#### PART I.

##### AMENDMENT OF THE MIDWIVES ACTS, 1902 AND 1918.

1. *Amendment of s. 1 (2) of Midwives Act, 1902.*—The following subsection shall be substituted for subsection (2) of section one of the Midwives Act, 1902, (which relates to certification of midwives):—

"(2) If any person, being either a male person, or a woman not certified under this Act, attends a woman in childbirth otherwise than under the direction and personal supervision of a duly qualified medical practitioner, that person shall, unless he or she satisfies the court that the attention was given in a case of sudden or urgent necessity, be liable on summary conviction to a fine not exceeding ten pounds:

"Provided that the provisions of this subsection shall not apply in the case of a person who, while undergoing training with a view to becoming a duly qualified medical practitioner or a certified midwife, attends a woman in childbirth as part of a course of practical instruction in midwifery recognised by the General Medical Council or by the Central Midwives Board."

2. *Amendments of Midwives Act, 1918.*—(1) Where a midwife has been suspended from practice in order to prevent the spread of infection she shall, if she was not herself in default, be entitled to recover from the local supervising authority such amount by way of compensation for loss of practice as is reasonable in the circumstances of the case.

In subsection (2) of section six of the Midwives Act, 1918, the words from "or where," to "infection" shall be repealed.

(2) Subsection (2) of section fourteen of the Midwives Act, 1918 (which imposes a condition on the payment of a fee to a medical practitioner called in to assist a midwife in case of emergency), shall have effect as though at the end thereof there were added the words "and shall submit his claim within two months from the date on which he was called in."

(3) Subject to the sanction of the Minister of Health, a local supervising authority may make arrangements with any pregnant women in their area for the payment by such women to the authority, whether by instalments or not, of such sum as may be agreed to cover any liability which the authority may incur under section fourteen of the Midwives Act, 1918, in respect of fees payable to medical practitioners who may be called in by midwives in pursuance of that section, and subsection (4) of that section shall not apply in the case of any woman who has entered into such an arrangement and has duly paid the agreed sum.

3. *Provision as to midwives' roll.*—(1) The Central Midwives Board may, if they think fit, cause the roll of midwives to be divided into two parts, of which one shall contain the names of all those practising midwives whose names have been supplied to the Board by local supervising authorities in the month of January in each year, in accordance with the provisions of section eight of the Midwives Act, 1902, and shall be published annually, and the other shall contain the names of all other persons who are entitled to be on the roll, and shall be published

at such intervals, not exceeding five years, as the Minister of Health may approve.

(2) The Central Midwives Board may from time to time by registered letter addressed to any woman whose name is included in the roll of midwives at her address as appearing therein, inquire of her whether she has ceased practice or has changed her residence; and if within a period of six months from the sending of such a letter no answer is received thereto, the Board may erase the name of that person from the roll and may cancel her certificate, but without prejudice to the power of the Board subsequently to restore the name to the roll and to re-issue the certificate if it appears proper so to do.

**4. Regulations as to badges.**—The power of the Central Midwives Board to frame rules under section three of the Midwives Act, 1902, shall include a power to frame a rule as to the wearing of badges by certified midwives, and if any such rule is made, sub-section (1) of section one of that Act shall have effect as if the words "or badge," were inserted therein after the word "description."

Sub-section (2) of section eight of the Midwives Act, 1918 (which provides for the surrender by a midwife of her certificate when her name is removed from the roll in certain circumstances), shall apply to any badge issued to any person by virtue of the provisions of this section as it applies to the certificate of a midwife.

#### PART II.

##### REGISTRATION OF MATERNITY HOMES.

**5. Registration.**—(1) Any person who on or after the appointed day carries on a maternity home within the meaning of this Act shall, unless that person is registered in respect of that home, be liable on conviction to a fine not exceeding fifty pounds or, in the case of a second or subsequent offence to imprisonment not exceeding three months either in lieu of or in addition to any such fine.

(2) Application for registration shall be made to the local supervising authority in writing in the form prescribed by the Minister of Health, and shall be accompanied by a fee of five shillings.

All fees received by a local supervising authority under this section shall be paid into the county fund or the borough fund as the case may be.

(3) Subject as hereinafter provided, the local supervising authority on the receipt of an application for registration shall register the applicant in respect of the maternity home named in the application:

Provided that the authority may refuse to register the applicant if they are satisfied—

(a) that the applicant or any person employed by the applicant at the home is not a fit person, whether by reason of age or otherwise, to carry on or to be employed at a maternity home; or

(b) that for reasons connected with situation, construction, accommodation, staffing or equipment, the home or any premises used in connection therewith are not fit to be used for a maternity home, or that the home or the premises are used or to be used for purposes which are in any way improper or undesirable in the case of a maternity home.

**6. Cancellation of registration.**—Subject as hereinafter provided, a local supervising authority may at any time cancel the registration of any person or home for any reason which would entitle them to refuse an application for registration, or by reason of a conviction for an offence against this Part of this Act in respect of that person or home.

**7. Notice of refusal or cancellation of registration.**—(1) Before making an order refusing an application for registration or cancelling any registration the local supervising authority shall give to the applicant or to the person registered, as the case may be, not less than fourteen days notice of their intention to make such an order setting out the reasons why they intend to make the order, and giving the applicant or person notice that if, within fourteen days of the receipt of the notice he informs the authority in writing of his desire so to do, the authority will give him or his representative an opportunity before the order is made of showing cause why the order should not be made.

(2) If after giving any such person or his representative an opportunity of being heard the authority decide to refuse the application for registration or to cancel the registration, they shall make an order to that effect and shall send a copy of the order to that person.

(3) Such an order shall not come into force until the expiration of fourteen days from the date on which the order was made, or, where notice of appeal has been given against the order, until the appeal has been decided or withdrawn.

(4) Any person aggrieved by an order made under this section may appeal against the order to a court of summary jurisdiction within fourteen days after the date on which the order was made, and the appellant or the local supervising authority, if aggrieved by the order made by the court of summary jurisdiction on any such appeal, may appeal against the order to a court of quarter sessions in manner prescribed by the Summary Jurisdiction Acts.

**8. Byelaws.**—(1) The local supervising authority may make byelaws—

(a) with respect to records to be kept of patients received into and children born in a maternity home, and of children so born who are removed from the home otherwise than to the custody or care of any parent, guardian, or relative;

(b) as to notification of any death and the cause thereof occurring in a maternity home.

(2) The provisions of sections one hundred and eighty-two to one hundred and eighty-six of the Public Health Act, 1875, shall, so far as they relate to byelaws made by an urban sanitary authority, apply to byelaws made under this section.

(3) In every maternity home there shall on and after the appointed day be exhibited in a conspicuous place the certificate of registration relating to the home.

**9. Inspection of maternity homes.**—(1) An officer duly authorised by the local supervising authority may, subject to such regulations as may be made by the authority, at all reasonable times enter and inspect any premises which are used, or which that officer has reasonable cause to believe to be used, for the purposes of a maternity home, and to inspect any records required to be kept in accordance with the provisions of this Part of this Act.

(2) If any person refuses to allow any such officer to enter or inspect the premises, or obstructs any such officer in the execution of his duty under this section, he shall be guilty of an offence against this Part of this Act, and shall be liable, on summary conviction, to a fine not exceeding five pounds, together with, in the case of a continuing offence, a fine not exceeding two pounds in respect of each day on which the offence continues after the date of conviction.

**10. Offences by companies.**—Where a person convicted of an offence against this Part of this Act is a company, the chairman and every director and every officer concerned in the management of the company shall be guilty of the like offence, unless he proves that the act constituting the offence took place without his knowledge or consent.

**11. Power to exempt certain institutions from Part II.**—(1) A local supervising authority may grant exemption from the operation of this Part of this Act in respect of—

(a) any hospital or other premises for the conduct of which a duly qualified medical practitioner resident therein is responsible; or

(b) any hospital or institution not carried on for profit and not used mainly as a maternity home.

(2) A local supervising authority may at any time withdraw an exemption granted by it under this section.

(3) Any person who is aggrieved by the refusal of a local supervising authority to grant exemption under this section in respect of any hospital, premises or institution, or by the withdrawal of any such exemption previously granted by the authority, may appeal against the refusal or withdrawal to the Minister of Health, and the Minister, after considering the matter, shall give such directions therein as he thinks proper, and the authority shall comply with any directions so given.

#### PART III.

##### GENERAL.

**12. Interpretation.**—In this Act unless the context otherwise requires:—

The expressions "register" and "registration" mean register and registration under Part II. of this Act;

The expression "appointed day" means the first day of January nineteen hundred and twenty-seven;

The expression "maternity home" means any premises used or intended to be used for the reception of pregnant women or of women immediately after childbirth, but shall not include any hospital or other premises maintained or controlled by a Government Department or local authority, or by any other body of persons constituted by special Act of Parliament or incorporated by Royal Charter;

The expression "offence against this Part of this Act" includes an offence against any byelaws made under Part II. of this Act.

**13. Repeal.**—As from the passing of this Act it shall not be necessary to obtain a licence for the establishment of a lying-in hospital in accordance with the provisions of the Lying-in Hospitals Act, 1773, and accordingly sections one, two and four of that Act are hereby repealed: Provided that nothing in this repeal shall affect any provisions of that Act relating to the law with respect to settlement.

**14. Short title, construction, extent and saving.**—(1) This Act may be cited as the Midwives and Maternity Homes Act, 1926, and shall be construed as one with the Midwives Act, 1902 and 1918, and those Acts and this Act may be cited together as the Midwives and Maternity Homes Act, 1902 to 1926.

(2) This Act shall not apply to Scotland or Northern Ireland.

(3) Nothing in this Act shall affect the provisions of any local Act.

#### CHAPTER 33.

##### APPROPRIATION (No. 2) ACT, 1926.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March, one thousand nine hundred and twenty-seven, and to appropriate the further Supplies granted in this Session of Parliament. [22nd November, 1926.]

#### CHAPTER 34.

##### POLICE PENSIONS ACT, 1926.

An Act to increase the rateable deductions to be made from the pay of the police and to authorise, in certain circumstances, the return

of rateable deductions in the case of members of police forces retired or dismissed after the thirtieth day of June, nineteen hundred and nineteen. [22nd November, 1926.]

1. *Increase of rateable deductions.*—The rateable deductions to be made from the pay of every member of a police force under section nineteen of the Police Pensions Act, 1921 (hereinafter referred to as the principal Act), shall be at the rate of five per cent. of his pay, and that section shall have effect accordingly.

2. *Power to return rateable deductions in certain circumstances.*—(1) Where, after the thirtieth day of June, nineteen hundred and nineteen, and before the commencement of the principal Act, a member of a police force left the force without a pension or gratuity and in circumstances which did not enable him to reckon his service in the force for the purpose of pension, the police authority may, if they think fit,—

(a) if he so left the force on retiring (whether voluntarily or as an alternative to dismissal), either pay to him the whole or any part of any rateable deductions which had been made from his pay or apply the same in such manner as they think fit for the benefit of his wife or widow or children, if any; or

(b) if he so left the force on being dismissed, apply the whole or any part of such rateable deductions as aforesaid in such manner as they think fit for the benefit of his wife or widow or children, if any.

(2) This section shall not apply to Scotland.

3. *Short title and construction.*—This Act may be cited as the Police Pensions Act, 1926, and shall be construed as one with the principal Act, and that Act and this Act may be cited together as the Police Pensions Acts, 1921 and 1926.

### CHAPTER 35.

#### INDUSTRIAL ASSURANCE (JUVENILE SOCIETIES) ACT, 1926.

An Act to amend section eleven of the Industrial Assurance Act, 1923, with respect to the exemption from that Act of juvenile societies. [15th December, 1926.]

1. *Exemption of certain juvenile societies.*—For section eleven of the Industrial Assurance Act, 1923, the following section shall be substituted:—

“(1) This Act shall not apply to a juvenile society within the meaning of this section notwithstanding that premiums of the juvenile members of the society are received by means of collectors, if and so long as no premiums of any members of the society who are not juvenile members are so received.

“(2) For the purposes of this section the expression ‘juvenile society’ means a registered friendly society or branch which consists wholly or in part of juvenile members, and which is a branch of, or is shown to the satisfaction of the Commissioner to be connected with, a friendly society registered before the seventh day of June, nineteen hundred and twenty-three, and the expression ‘juvenile member’ means a member under the age of eighteen years.”

2. *Short title and construction.*—This Act may be cited as the Industrial Assurance (Juvenile Societies) Act, 1926, and shall be construed as one with the Industrial Assurance Act, 1923, and that Act and this Act may be cited together as the Industrial Assurance Acts, 1923 and 1926.

### CHAPTER 36.

#### PARKS REGULATION (AMENDMENT) ACT, 1926.

An Act to amend the Parks Regulation Act, 1872. [15th December, 1926.]

### CHAPTER 37.

#### LEAD PAINT (PROTECTION AGAINST POISONING) ACT, 1926.

An Act to make better provision for the protection against lead poisoning of persons employed in painting buildings. [15th December, 1926.]

1. *Regulations as to use of lead paint.*—(1) The Secretary of State may make regulations for preventing danger from lead paint to persons employed in or in connection with the painting of buildings, and in particular—

(a) for prohibiting the use of any lead compound except in the form of paste or of paint ready for use;

(b) for the prevention of danger arising from the application of lead paint in the form of spray;

(c) for prohibiting dry rubbing down and scraping;

(d) for providing for the periodical medical examination of persons employed in or in connection with painting with lead paint, and for the suspension from such employment of persons whose health is or appears likely to be injuriously affected thereby;

(e) for securing that facilities for washing during, and on cessation of, work are afforded to persons employed in or in connection with painting;

(f) for the use of protective clothing by persons so employed and for preventing clothes left off during work from being soiled by paint; and

(g) for the distribution to persons so employed of instructions with regard to hygienic precautions to be taken.

(2) The provisions of sections eighty, eighty-one and eighty-four of the Factory and Workshop Act, 1901 (which relate to procedure in connection with the making of regulations), shall apply as respects regulations made under this section.

2. *Prohibition of employment of women and young persons in painting buildings with lead paint.*—On and after the nineteenth day of November, nineteen hundred and twenty-seven, it shall not be lawful to employ any woman or young person in painting any part of a building with lead paint;

Provided that this section shall not apply to the employment of

(a) persons employed as apprentices in the painting trade under arrangements approved by an order of the Secretary of State made after consultation with the organisations, if any, representative of employers and workers in the trade; or

(b) women or young persons in such special decorative or other work (not being work of an industrial character) as may be excluded from the provisions of this section by an order of the Secretary of State; or

(c) women who at the passing of this Act are employed in any trade which involves as part of their occupation such painting as aforesaid.

3. *Application of certain provisions of the Factory and Workshop Act, 1901.*—The provisions of section seventy-three (which relates to notification of diseases in factories) so far as they relate to cases of lead poisoning, sections eighty-five and eighty-six (which relate respectively to breaches and publication of regulations), sections one hundred and nineteen to one hundred and twenty-one (which relate to powers and duties of inspectors) and Part IX. (which relates to legal proceedings) of the Factory and Workshop Act, 1901, shall apply in any case where persons are employed in painting buildings as if the places where they are employed were factories, and as if the persons by whom they are employed were the occupiers of the factories, and with such further or other modifications as may be made by order of the Secretary of State for the purpose of making those provisions applicable to the painting of buildings.

4. *Registers, returns, &c.*—(1) Every person who employs persons in painting buildings shall send to the Inspector of Factories for the district in which his office is situated a notice in writing stating his name and the address of his office, and shall keep at his office a register which shall be available for inspection by an inspector of factories at all reasonable times, containing such particulars as to the persons so employed by him, and as to the work on which they are employed as may be prescribed, and shall make such returns to the Inspector of Factories for the district as may be prescribed:

Provided that this section does not apply where the persons employed are persons whose ordinary occupation does not include the painting of buildings.

(2) Any person failing to comply with the requirements of this section shall be liable on summary conviction to a fine not exceeding three pounds.

5. *Power to take samples.*—(1) Where an inspector under the Factory and Workshop Act, 1901, suspects that any substance used or intended for use in painting a building contains a lead compound, he may at any time take for analysis sufficient samples of that substance.

(2) If any person who employs persons in painting buildings refuses to allow an inspector to take samples in pursuance of this section, or to give him facilities for the purpose, he shall be liable on summary conviction to a fine not exceeding three pounds:

Provided that any such person may, at the time when a sample is taken under this section, and on providing the necessary appliances, require the inspector to divide the sample into two parts and to mark and seal and deliver to him one such part.

(3) A certificate purporting to be a certificate by the Government Chemist at the Government Laboratory as to the result of an analysis of a sample under this section shall, in any proceedings under this Act, be evidence of the matters stated therein, unless either party requires the person by whom the analysis was made to be called as a witness.

(4) It shall not be lawful for any person, except in so far as is necessary for the purposes of a prosecution for a contravention of this Act, to publish or disclose to any person the results of an analysis made under this section.

If any person acts in contravention of the provisions of this subsection, he shall be liable on summary conviction to a fine not exceeding fifty pounds.

6. *Application to employment under the Crown.*—This Act shall apply where persons are employed in painting buildings by or under the Crown in like manner as if the employers were private persons.

7. *Definitions.*—In this Act the expression “lead paint” means any paint, paste, spray, stopping, filling, or other material used in painting which, when treated in a manner prescribed by rules made by the



Secretary of State, yields to an aqueous solution of hydrochloric acid, a quantity of soluble lead compound exceeding, when calculated as lead monoxide, five per cent. of the dry weight of the portion taken for analysis; and the expression "building" includes fixtures.

8. *Short title, construction, commencement and extent.*—(1) This Act may be cited as the Lead Paint (Protection against Poisoning) Act, 1926, and shall be construed as one with the Factory and Workshop Acts, 1901 to 1920.

(2) This Act shall come into operation on the first day of January, nineteen hundred and twenty-seven.

(3) This Act shall not extend to Northern Ireland.

### CHAPTER 38.

#### LOCAL GOVERNMENT (COUNTY BOROUGH AND ADJUSTMENTS) ACT, 1926.

An Act to amend the law with respect to the constitution and extension of county boroughs, and to amend the Local Government (Adjustments) Act, 1913. [15th December, 1926.]

1. *Limitation of power to constitute county boroughs.*—(1) It shall not be lawful for the Minister of Health by Provisional Order to constitute a borough into a county borough, and accordingly paragraph (d) of subsection (1) of section fifty-four of the Local Government Act, 1888, and in subsection (3) of the same section the words "or for constituting a borough into a county borough" shall be repealed.

(2) It shall not be lawful for the council of any borough to promote a Bill for the purpose of constituting the borough into a county borough unless the population of the borough, according to the published returns of the last census, for the time being is seventy-five thousand or upwards.

2. *Provisions as to the extension of county boroughs.*—(1) Where under section fifty-four of the Local Government Act, 1888, a representation is made to the Minister of Health by the council of a county borough for any purpose involving the extension of the area of the county borough, the Minister shall not entertain the representation—

(a) unless he is satisfied that the council of the county borough have sent to the councils of the counties, boroughs and districts affected notice of the proposed representation, together with a draft of the order which they desire to have made to give effect to their proposals; and

(b) unless no notice of objection to procedure by Provisional Order has been sent to him by any such council within four weeks from the receipt of the notice from the county borough council, or unless every such notice of objection has been withdrawn.

(2) Where in consequence of any such notice of objection or on any other ground the Minister declines to entertain the representation, the application for the Provisional Order shall be deemed and taken to be a petition for leave to bring in a Private Bill, and the notices published and served and the deposits made for the purposes of the proposed Provisional Order shall, so far as they comply with the requirements of the Standing Orders of the House of Lords and of the House of Commons respectively in the case of a Private Bill, be held to have been published and served and made for a Private Bill applying for similar powers:

Provided that the council of a county borough shall forthwith inform all persons who have objected to the Provisional Order and other interested persons of their intention to proceed by way of Private Bill.

3. *Modifications of the Borough Funds Acts.*—(1) Where the council of a borough promote a private Bill the sole purposes of which are to constitute the borough a county borough, or to extend the area of the borough being a county borough, and purposes incidental thereto, section one of the Borough Funds Act, 1903, and the First Schedule to that Act (relating to the holding of meetings of electors and the taking of polls) shall not apply in relation to that Bill.

(2) The Borough Funds Acts, 1872 and 1903, as amended by the foregoing subsection, shall extend to a Bill having as its object the extension of the area of a county borough, notwithstanding that that object may be attainable by Provisional Order.

4. *Saving as to union of county boroughs.*—Nothing in the foregoing provisions of this Act shall apply to the union of two county boroughs or affect the powers of the Minister of Health to effect such a union by Provisional Order.

5. *Amendment of 3 & 4 Geo. 5, c. 19.*—The Local Government (Adjustments) Act, 1913, in its application to any adjustments consequent on an alteration of boundaries or other change effected after the passing of this Act, shall have effect as if in paragraph (2) of Part II. of the Schedule to that Act for the words "the average annual increase of burden multiplied by fifteen" there were substituted the following words: "the average annual increase of burden multiplied—

"(a) so far as that increase of burden is attributable to the cost of maintenance of roads, by twenty-one; and

"(b) in other cases, by fifteen."

6. *Short title and extent.*—(1) This Act may be cited as the Local Government (County Boroughs and Adjustments) Act, 1926.

(2) This Act shall extend to England and Wales only.

### CHAPTER 39.

#### HORTICULTURAL PRODUCE (SALES ON COMMISSION) ACT, 1926.

An Act to regulate the sale on commission of horticultural produce. [15th December, 1926.]

### CHAPTER 40.

#### INDIAN AND COLONIAL DIVORCE JURISDICTION ACT, 1926.

An Act to confer on Courts in India and other parts of His Majesty's Dominions jurisdiction in certain cases with respect to the dissolution of marriages, the parties whereof are domiciled in England or Scotland, and to validate certain decrees granted for the dissolution of the marriage of persons so domiciled. [15th December 1926.]

1. *Divorce jurisdiction of High Courts in India where parties are domiciled in England or Scotland.*—(1) Subject to the provisions of this Act, a High Court in India to which Part IX. of the Government of India Act applies shall have jurisdiction to make a decree for the dissolution of a marriage, and as incidental thereto to make an order as to damages, alimony or maintenance, custody of children, and costs, where the parties to the marriage are British subjects domiciled in England or in Scotland, in any case where a court in India would have such jurisdiction if the parties to the marriage were domiciled in India:

Provided that—

(a) the grounds on which a decree for the dissolution of such a marriage may be granted by any such court shall be those on which such a decree might be granted by the High Court in England according to the law for the time being in force in England; and

(b) any such court in exercising such jurisdiction shall act and give relief on principles and rules as nearly as may be conformable to those on which the High Court in England for the time being acts and gives relief; and

(c) no such court shall grant any relief under this Act except in cases where the petitioner resides in India at the time of presenting the petition and the place where the parties to the marriage last resided together was in India, or make any decree of dissolution of marriage except where either the marriage was solemnized in India or the adultery or crime complained of was committed in India; and

(d) any such court may refuse to entertain a petition in such a case if the petitioner is unable to show that by reason of official duty, poverty or any other sufficient cause, he or she is prevented from taking proceedings in the court of the country in which he or she is domiciled, and the court shall so refuse if it is not satisfied that in the interests of justice it is desirable that the suit should be determined in India.

(2) Any such order for alimony or maintenance or for custody of children shall have effect in India on the making thereof, but save as aforesaid no such decree or order shall have any force or effect either in India or elsewhere unless and until registered in manner hereinafter provided.

(3) On production of a certificate purporting to be signed by the proper officer of the High Court in India by which the decree or order is made, the decree or order shall—

(a) if the parties to the marriage are domiciled in England, be registered in the High Court in England;

(b) if the parties to the marriage are domiciled in Scotland, be registered in the books of council and session; and upon such registration shall, as from the date of registration, have the same force and effect, and proceedings may be taken thereunder as if it had been a decree or order made on the date on which it was made by the High Court in India, by the High Court in England or the Court of Session in Scotland, as the case may be, and, in the case of an order, proceedings may be taken for the modification or discharge thereof as if it had been such an order as aforesaid:

Provided that—

(i) the High Court in England or the Court of Session in Scotland shall not, unless the Court for special reasons sees fit so to do, entertain any application for the modification or discharge of any such order if and so long as the person on whose petition the decree for the dissolution of the marriage was pronounced is resident in India; and

(ii) where an order for the payment of alimony has been so registered in the books of council and session, the Court of Session shall in addition to any other power have power in the event of any material change of circumstances to discharge or modify such order.

(4) Proceedings before a High Court in India in exercise of the jurisdiction conferred by this Act shall be conducted in accordance with rules made by the Secretary of State in Council of India with the concurrence of the Lord Chancellor, and those rules shall provide—

(a) for petitions being heard before a judge or one of two or more judges of the court nominated for the purpose by the chief justice of the court with the approval of the Lord Chancellor;

(b) for the decree or order made by such a judge being subject to appeal to two judges of the court similarly nominated without prejudice however to any right of ultimate appeal to His Majesty in Council;

(c) for prohibiting or restricting the exercise of the jurisdiction where proceedings for the dissolution of the marriage have also been situated in England or Scotland;

(d) for preventing, in the case of a decree dissolving a marriage between parties domiciled in Scotland, the making of an order for the securing of a gross or annual sum of money;

(e) for limiting cases in which applications for the modification or discharge of an order may be entertained by the court to cases where at the time the application is made the person on whose petition the decree for the dissolution of the marriage was pronounced is resident in India;

(f) for prescribing the officer of the Court empowered to give certificates under this Act, and the form of any such certificate;

(g) for conferring on such official as may be appointed for the purpose within the jurisdiction of each High Court the like right of showing cause why a decree should not be made absolute as is exercisable in England by the King's Proctor.

(5) The decision of a High Court in India, or on an appeal therefrom, as to the domicile of the parties to a marriage shall for the purposes of this Act be binding on all courts in England, Scotland and India.

**2. Power to extend Act to other British possessions.**—(1) His Majesty may, by Order in Council, provide for applying the foregoing provisions of this Act, subject to the necessary modifications, to any part of His Majesty's Dominions other than a self-governing dominion, in like manner as they apply to India, and, in particular, any such Order in Council may determine the court by which the jurisdiction conferred by those provisions is to be exercised.

(2) For the purposes of this section "self-governing dominion" means the Dominion of Canada, the Commonwealth of Australia (which for this purpose shall be deemed to include Papua and Norfolk Island), the Dominion of New Zealand, the Union of South Africa, the Irish Free State, Newfoundland, and the Colony of Southern Rhodesia.

**3. Validity of certain decrees.**—Any decree granted under the Act of the Indian Legislature known as the Indian Divorce Act, 1869, and confirmed or made absolute under the provisions of that Act, for the dissolution of a marriage the parties to which were at the time of the commencement of the proceedings domiciled in England or in Scotland, and any order made by the court in relation to any such decree shall, if the proceedings were commenced before the passing of this Act, be as valid and be deemed always to have been as valid in all respects as though the parties to the marriage had been domiciled in India.

**4. Short title.**—This Act may be cited as the Indian and Colonial Divorce Jurisdiction Act, 1926.

## CHAPTER 41.

### NAVAL RESERVE (OFFICERS) ACT, 1926.

An Act to amend the Officers of Royal Naval Reserve Act, 1863.  
[15th December, 1926.]

## CHAPTER 42.

### WORKMEN'S COMPENSATION ACT, 1926.

An Act to amend subsection (2) of section eleven of the Workmen's Compensation Act, 1925.  
[15th December, 1926.]

**1. Amendment of 15 & 16 Geo. 5, c. 84, s. 11 (2).**—In subsection (2) of section eleven of the Workmen's Compensation Act, 1925 (which relates to reviews of weekly payments to workmen who were at the date of the accident under twenty-one years of age) for the words "and before the workman attains the age of twenty-one years" there shall be substituted the words "and the application for the review is made before or within six months after the workman attains the age of twenty-one years."

**2. Short title.**—This Act may be cited as the Workmen's Compensation Act, 1926, and the Workmen's Compensation Act, 1925, and this Act may be cited together as the Workmen's Compensation Acts 1925 and 1926.

## CHAPTER 43.

### PUBLIC HEALTH (SMOKE ABATEMENT) ACT, 1926.

An Act to amend the law relating to smoke nuisances and for other purposes connected therewith.  
[15th December, 1926.]

**1. Amendment of 38 & 39 Vict. c. 55, and 54 & 55 Vict. c. 76 in respect of smoke nuisances.**—(1) The provisions of the Public Health Act, 1875, relating to smoke nuisances shall be amended as follows:—

(a) For the purposes of section ninety-one of the Act a chimney (not being the chimney of a private dwelling-house) sending forth smoke in such quantity as to be a nuisance shall be deemed to be a nuisance liable to be dealt with summarily in manner provided by that Act, notwithstanding that the smoke is not black smoke;

(b) For the purposes of sections ninety-one, ninety-two, and one hundred and two of the Act the expression "smoke" shall include soot, ash, grit, and gritty particles;

(c) Where the complaint upon which a summons is issued relates to a smoke nuisance, fifty pounds shall be substituted for five pounds

as the maximum penalty which may be imposed under section ninety-six of the Act;

(d) Section ninety-eight of the Act in its application to an order relating to a smoke nuisance shall be read as if forty shillings and five pounds were substituted therein for ten shillings and twenty shillings respectively;

(e) Section three hundred and thirty-four of the Act shall have effect as if there were included amongst the processes specified in that section the processes of re-heating, annealing, hardening, forging, converting and carburising iron and other metals, and if the Minister of Health makes a Provisional Order to that effect, any other industrial process specified in the Order;

Provided that the Minister may by Provisional Order at any time after the expiration of five years from the passing of this Act exclude from the application of that section any processes specified in that section as amended by this paragraph so far as smoke nuisances are concerned. An order made under this subsection for including any process amongst the processes specified in section three hundred and thirty-four of the Act or for excluding any process therefrom may contain conditions and limitations subject to which the inclusion or exclusion is to take effect.

(2) The provisions of the Public Health (London) Act, 1891, relating to smoke nuisances and smoke consumption shall be amended as follows:—

(a) For the purposes of section twenty-four of the Act a chimney (not being the chimney of a private dwelling-house) sending forth smoke in such quantity as to be a nuisance shall be deemed to be a nuisance liable to be dealt with summarily in manner provided by that Act, notwithstanding that the smoke is not black smoke;

(b) For the purposes of sections twenty-three and twenty-four of the Act the expression "smoke" shall include soot, ash, grit, and gritty particles;

(c) Where a notice served under section four of the Act relates to a smoke nuisance, fifty pounds shall be substituted for ten pounds as the maximum penalty which may be imposed under subsection (4) of that section;

(d) Where a nuisance order made under section five of the Act relates to a smoke nuisance, sub-section (9) of that section and subsection (3) of section six of the Act shall be read as if forty shillings and five pounds were substituted therein for twenty shillings and forty shillings respectively;

(e) In subsection (2) of section twenty-three of the Act (which relates to penalties for non-consumption of their own smoke by furnaces) "twenty-five pounds" and "fifty pounds" shall be substituted for "five pounds" and "ten pounds" respectively.

(3) In any proceedings for sending forth smoke, other than black smoke, from a chimney in such a quantity as to be a nuisance, it shall be a defence for the person charged to show that he has used the best practicable means for preventing the nuisance having regard to the cost and to local conditions and circumstances, and for the purposes of this subsection, the expression "best practicable means" has reference not only to the provision and efficient maintenance of adequate and proper plant for preventing the creation and emission of smoke, but also to the manner in which such plant is used.

(4) Where, in the opinion of any officer duly authorised by a local authority to act in that behalf, a smoke nuisance exists, he shall, as soon as practicable after he has become aware thereof, notify the occupier of the premises on which the nuisance exists, and, if that notification was not in writing, shall, within twenty-four hours after he has become aware of the nuisance, confirm the notification in writing.

**2. Byelaws as to smoke.**—(1) Any local authority may, and if so required by the Minister of Health, shall, make byelaws regulating the emission of smoke of such colour, density, or content as may be prescribed by the byelaws, and where such byelaws are in force the emission of smoke of the character so prescribed for such period as may be proscribed in the byelaws either from buildings generally to which the enactments relating to smoke nuisances apply or from such classes of those buildings as may be so prescribed shall, until the contrary is proved, be presumed to be a nuisance.

(2) In the application of this section to London, the port sanitary authority of the port of London shall be the local authority within the district of that authority, but save as respects that district the London County Council shall be the local authority within the area of the county of London and the Common Council shall be the local authority within the City of London.

(3) The provisions of the Public Health Acts, 1875 to 1925, and of the Public Health (London) Act, 1891, as the case may be, shall apply to the making, confirming and enforcing of any byelaws made under this section.

**3. Meaning of "chimney."**—For the purpose of section ninety-one of the Public Health Act, 1875, section twenty-four of the Public Health (London) Act, 1891, and of this Act, the expression "chimney" shall include structures and openings of any kind whatsoever capable of emitting smoke.

**4. Power to make orders extending the provisions of 6 Edw. 7, c. 14.**—(1) The Minister of Health may, after a public inquiry and after consultation with any local authorities or other interests concerned, make orders—

(a) extending the list of noxious or offensive gases mentioned in section twenty-seven of the Alkali, &c., Works Regulation Act, 1906; and

(b) extending the list of works mentioned in the First Schedule to the said Act;

and any such order may prescribe the qualifications subject to which subsection (1) of section seven of the said Act shall apply in the case of any noxious or offensive gas, or in the case of any works, included in such order.

(2) Any order made under this Act shall be laid before both Houses of Parliament forthwith; and if an address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such order is laid before it, praying that the order may be annulled, it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or to the making of any new order.

(3) Where the Minister of Health is of opinion that any work is of such a character as is likely to cause the evolution of any noxious or offensive gas, he may, notwithstanding that the provisions of the Alkali, &c., Works Regulation Act, 1906, may not apply to that work, authorise an inspector appointed under that Act to enter and inspect such work, and the provisions of that Act relating to the powers of inspectors shall apply in respect of that work in the case of any inspector so authorised.

5. *Power to make byelaws respecting new buildings.*—The powers of an urban authority under section one hundred and fifty seven of the Public Health Act, 1875, and of the London County Council under section one hundred and sixty-four of the London Building Act, 1894, shall extend to the making of byelaws requiring the provision in new buildings other than private dwelling-houses of such arrangements for heating or cooking as are calculated to prevent or reduce the emission of smoke.

6. *Combination of local authorities for purposes of Act.*—Two or more local authorities may combine to carry out their duties under section ninety-two of the Public Health Act, 1875, in respect of smoke nuisances, and for that purpose may concur in appointing a joint committee to which the provisions of section fifty-seven of the Local Government Act, 1894, shall apply.

7. *Powers of county councils.*—(1) If a county council resolve that a local authority within the county have failed to carry out their duties under section ninety-two of the Public Health Act, 1875, in respect of smoke nuisances and make complaint thereof to the Minister of Health, or if a local authority after being required by the Minister so to do have failed to make such byelaws as are mentioned in this Act, the Minister may cause an inquiry to be held and, if satisfied from the result of such inquiry that the local authority have failed to carry out their duties adequately, may by order authorise the county council to carry out those duties either for a definite period or until the Minister otherwise directs.

(2) The Minister shall in any case where he considers it expedient to do so cause an inquiry to be held as to the manner in which a local authority have carried out their duties under the said Act with respect to smoke nuisances, and if satisfied from the result of such inquiry that the authority have failed to carry out their duties adequately, he may by order authorise the county council to carry out those duties either for a definite period or until the Minister otherwise directs.

(3) Any expenses incurred by a county council in carrying out any such duties shall be deemed to be a debt from the local authority to the county council, and shall be defrayed as part of the expenses of the local authority in the execution of the Public Health Act, 1875.

8. *Duty of local authorities to furnish information.*—Every county council or other local authority shall, on being required to do so by the Minister, furnish to the Minister such information as he may from time to time require as to their proceedings with regard to the abatement of smoke nuisances.

9. *Saving as to steam vessels.*—Nothing in this Act shall apply to any ship habitually used as a sea-going ship, or affect the enactments in force at the commencement of this Act with respect to smoke nuisance and smoke consumption in any such ship.

10. *Powers of local authorities to conduct researches.*—(1) A local authority may undertake or may combine with other local authorities in undertaking investigations and researches into problems relating to atmospheric pollution and the abatement of smoke nuisances, and may contribute towards the cost of similar investigations and researches undertaken by other bodies or persons.

(2) The Minister of Health may, for the purposes of this section, make rules prescribing restrictions or conditions subject to which powers conferred by this section may be exercised.

11. *Application to Crown.*—If it appears to a local authority that a smoke nuisance exists on any premises within their district occupied for the public service of the Crown, they shall report the circumstances to the appropriate government department, and, if the Minister responsible for that department is satisfied after due inquiry that such a nuisance exists he shall cause such steps to be taken as may be necessary to abate the nuisance and to prevent a recurrence thereof.

12. *Short title, extent and commencement.* (1) This Act may be cited as the Public Health (Smoke Abatement) Act, 1926, and the Public Health Acts, 1875 to 1925, and this Act (except so far as it relates to London) may be cited together as the Public Health Acts, 1875 to 1926, and the Public Health (London) Act, 1891, the Public Health (London)

Act, 1891, Amendment Act, 1893, and this Act so far as it relates to London, may be cited together as the Public Health (London) Acts, 1891 to 1926.

(2) Section four of this Act shall be construed as one with the Alkali, &c., Works Regulation Act, 1906, and the other provisions of this Act in their application to London shall be construed as one with the Public Health (London) Act, 1891, but save as aforesaid this Act shall be construed as one with the Public Health Acts, 1875 to 1925. Provided that in the application to London of such other provisions of this Act as aforesaid the expression "local authority" shall mean the sanitary authority within the meaning of the Public Health (London) Act, 1891, save as otherwise in this Act provided.

(3) This Act shall not apply to Scotland or Northern Ireland.

(4) This Act shall come into operation on the first day of July, nineteen hundred and twenty-seven.

## CHAPTER 44.

### SUPREME COURT OF JUDICATURE OF NORTHERN IRELAND ACT, 1926.

An Act to amend the law with respect to the salaries and pensions of persons hereafter appointed to be judges of the Supreme Court of Judicature of Northern Ireland, and with respect to certain matters connected with that Court. [15th December, 1926.]

## CHAPTER 45.

### FERTILISERS AND FEEDING STUFFS ACTS, 1926.

An Act to amend the law with respect to the sale of fertilisers and feeding stuffs. [15th December, 1926.]

## CHAPTER 46.

### UNIVERSITY OF LONDON ACT, 1926.

An Act to make further provision with respect to the University of London. [15th December, 1926.]

## CHAPTER 47.

### RATING (SCOTLAND) ACT, 1926.

An Act to amend the law with respect to rating in Scotland, and for purposes incidental thereto or connected therewith. [15th December, 1926.]

## CHAPTER 48.

### BIRTHS AND DEATHS REGISTRATION ACT, 1926.

An Act to amend the law relating to certification of deaths and the disposal of the dead. [15th December, 1926.]

1. *Prohibition of disposal except on registrar's certificate or coroner's order.*—(1) Subject as hereinafter provided, the body of a deceased person shall not be disposed of before a certificate of the registrar given in pursuance of this Act or an order of the coroner has been delivered to the person effecting the disposal;

Provided that it shall be lawful for the person effecting the disposal by burial of the body of any deceased person, if satisfied by a written declaration in the prescribed form by the person procuring the disposal that a certificate of the registrar or order of the coroner has been issued in respect of the deceased, to proceed with the burial notwithstanding that the certificate or order has not been previously delivered to him.

(2) Any person contravening the provisions of this section shall be liable on summary conviction to a fine not exceeding ten pounds.

2. *Registrar's certificate and coroner's order.*—(1) The registrar, upon registering any death, shall forthwith give to the person giving information concerning the death a certificate under his hand that he has registered the death; but may, before registering the death and subject to such conditions as may be prescribed, upon receiving written notice of the occurrence of a death in respect of which he has received a medical certificate under section twenty of the Births and Deaths Registration Act, 1874, as amended by this Act, give to the person sending the notice, if required to do so, a certificate under his hand that he has received notice of the death; and any such certificate shall be given without fee;

Provided that the registrar shall not issue any certificate in any case in which he is satisfied that an order has been issued by the coroner authorising the burial of the body.

(3) Where the body of a deceased person has been removed into England for disposal, and no order has been given by a coroner in respect thereof, the registrar of the sub-district in which it is intended to dispose of the body, if it appears that the death is not required by law to be registered in England, shall give upon application by the person procuring the disposal and upon payment of the prescribed fee a certificate to that effect in the prescribed form.

(4) A person to whom any certificate issued by the registrar under this section is delivered shall transmit it to the person effecting the disposal.

(5) A registrar by whom a certificate has been given under this Act may, upon receiving a satisfactory explanation of any circumstances



by reason of which such certificate is not available for the purposes of this Act, issue on payment of the prescribed fee a duplicate thereof either to the person to whom the original certificate was given or to the person effecting the disposal; and any such duplicate certificate shall be in a distinctive form.

**3. Notification of disposal to registrar.**—(1) The person effecting the disposal of the body of any deceased person shall, within ninety-six hours of the disposal, deliver to the registrar in the prescribed manner a notification as to the date, place and means of disposal of the body.

(2) The registrar shall, on the expiration of the prescribed period after the issue of a certificate by him or of an order by the coroner in respect of a deceased person, if no notification as aforesaid has been previously received by him of the disposal of the body of the deceased, make enquiry of the person to whom the certificate or order was given; and it shall be the duty of such person to give information to the best of his knowledge and belief as to the person having the custody of the certificate or order, the place in which the body is lying, or, if the body has been disposed of, the person effecting the disposal.

**4. Prohibition of removal of body out of England without notice.**—The body of a deceased person shall not be removed out of England until the expiration of the prescribed period after notice of the removal has been given to the coroner within whose jurisdiction the body is lying or otherwise than in accordance with such procedure as may be prescribed, and any person contravening the provisions of this section shall be liable on summary conviction to a fine not exceeding ten pounds.

**5. Burial of still-born children.**—It shall not be lawful for a person who has control over or who ordinarily buries bodies in any burial ground to permit to be buried or to bury in such burial ground a still-born child before there is delivered to him either a certificate given by the registrar under the provisions of this Act relating to still-births or, if there has been an inquest, an order of the coroner.

**6. Form and destination of medical certificate of cause of death.**—(1) Every certificate of cause of death required to be given by section twenty of the Births and Deaths Registration Act, 1874, shall be in the prescribed form; and the forms to be furnished under paragraph (1) of that section shall be the forms so prescribed.

(2) Notwithstanding anything contained in paragraphs (2) and (3) of section twenty of the Births and Deaths Registration Act, 1874, every certificate of cause of death required to be signed by that section shall be delivered forthwith by the registered medical practitioner by whom the certificate is signed to the registrar, and the registered medical practitioner, on signing a certificate as aforesaid shall give in the prescribed form to some person required by the Births and Deaths Registration Acts, 1836 to 1901, to give information concerning the death, notice in writing of the signing of the certificate, and that person shall, except where an inquest is held on the body of the deceased person, deliver the said notice to the registrar.

**7. Registration of still-births.**—(1) The birth of every still-born child shall be registered by the registrar in a register of still-births containing the heads of information prescribed in the First Schedule to this Act.

(2) In the case of every still-birth, it shall, unless there has been an inquest, be the duty of the person who would, if the child had been born alive, have been required by the Births and Deaths Registration Acts, 1836 to 1901, to give information concerning the birth, to give information to the registrar of the particulars required to be registered concerning the still-birth; and every such person upon giving information shall either—

(i) deliver to the registrar a written certificate that the child was not born alive, signed by a registered medical practitioner or certified midwife who was in attendance at the birth or who has examined the body of such child; or

(ii) make a declaration in the prescribed form to the effect that no registered medical practitioner or certified midwife was present at the birth, or has examined the body, or that his or her certificate cannot be obtained and that the child was not born alive.

(3) Subject to the provisions of this Act, and subject to the prescribed exceptions, the provisions of the Births and Deaths Registration Acts, 1836 to 1901, shall apply to the registration and entry of a still-birth as they apply to the registration or entry of the birth of a child born alive.

(4) The registrar upon registering a still-birth shall, if so required, give, either to the person giving information concerning the still-birth or to the person who has control over or who ordinarily buries bodies in a burial ground in which it is intended to bury the still-born child, a certificate under his hand in the prescribed form that he has registered the still-birth, but may, on receiving written notice of a still-birth accompanied by a certificate given by a registered medical practitioner or certified midwife under the foregoing provisions of this section, before registering the still-birth give to the person sending the notice a certificate that he has received notice of the still-birth, and any certificate given under this subsection shall be given without fee.

**8. Payment of fees.**—(1) In addition to the fee to be paid to any registrar under the provisions of section twenty-nine of the Births and Deaths Registration Act, 1836, as amended by section thirty-one of the Births and Deaths Registration Act, 1874, there shall be paid in respect of each entry of death in the register an additional sum of three pence.

(2) Where the person effecting the disposal is the incumbent of a parish, the fee payable to the incumbent in respect of the disposal shall be increased by the sum of sixpence.

**9. Regulations.**—The Minister of Health, with the concurrence of the Secretary of State, may make regulations—

(a) prescribing the period and form of notice to be given to the coroner of an intention to remove a body out of England; and as to the procedure upon removal and the notification of the registrar as to the date and place of such removal;

(b) imposing any conditions and restrictions with respect to means of disposal otherwise than by burial or cremation, as to the period of time a body may be retained after death in an inhabited house or other premises or with respect to embalming or preservation, which may appear to be desirable in the interests of public health or public safety.

**10. Application to cremation.**—The power to make regulations under section seven of the Cremation Act, 1902, shall include a power to make regulations for the purpose of applying the provisions of this Act to cases where human remains are disposed of by cremation, and except as may be provided by any such regulations this Act shall not apply to cremation.

**11. Penalties.**—Any person contravening any of the provisions of this Act in respect of which no penalty is expressly imposed shall be liable on summary conviction to a fine not exceeding forty shillings.

**12. Definitions.**—In this Act, unless the context otherwise requires—

“Prescribed” means prescribed by the Registrar-General with the concurrence of the Minister of Health;

“Registrar” means, with respect to any death or birth the registrar who is the registrar for the sub-district in which the death or birth takes place;

“disposal” means disposal by burial, cremation or any other means, and “disposed of” has a corresponding meaning;

“person effecting the disposal” means the person by whom or whose officer the register of burials in which the disposal is to be registered is kept, except that in the case of a burial under the Burial Laws Amendment Act, 1880, in the churchyard or graveyard of a parish or ecclesiastical district the expression “person effecting the disposal” shall be construed as referring to the relative, friend, or legal representative having charge of or being responsible for the burial of the deceased person;

“still-born” and “still-birth” shall apply to any child which has issued forth from its mother after the twenty-eighth week of pregnancy and which did not at any time after being completely expelled from its mother, breathe or show any other signs of life.

**13. Repeals, extent, short title and commencement.**—(1) The enactments set out in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

(2) This Act shall not apply to Scotland or Northern Ireland.

(3) This Act may be cited as the Births and Deaths Registration Act, 1926, and the Births and Deaths Registration Acts, 1836 to 1901, and this Act may be cited together as the Births and Deaths Registration Acts, 1836 to 1926.

(4) This Act shall come into operation on the first day of July, nineteen hundred and twenty-seven.

#### SCHEDULES.

##### FIRST SCHEDULE.

##### Form of Register of Still-Births.

No.	When and Where Born.	Sex.	Name and Surname of Father.	Name and Maiden Name of Mother.	Rank or Profession of Father.	Signature, Description, and Residence of Informant.	When Registered.	Nature of Evidence upon which registered as still-born.	Signature of Registrar.

##### SECOND SCHEDULE.

##### Enactments Repealed.

Session and Chapter.	Short Title.	Extent of Repeal.
37 & 38 Vict. c. 88.	The Births and Deaths Registration Act, 1874.	Section seventeen and in section eighteen the words from “and shall” to “coroner.”
43 & 44 Vict. c. 41.	The Burial Laws Amendment Act, 1880.	Section eleven.
44 & 45 Vict. c. 2.	The Burial and Registration Acts (Doubts Removal) Act, 1881.	The whole Act.

## CHAPTER 49.

## EXPIRING LAWS CONTINUANCE ACT, 1926.

An Act to continue certain Expiring Laws. [15th December, 1926.]

1. *Continuance of Acts in Schedule.*—(1) The Acts mentioned in Part I of the Schedule to this Act shall, to the extent specified in column three of that Schedule, be continued until the thirty-first day of December, nineteen hundred and twenty-seven, and shall then expire, unless further continued.

(2) The Acts mentioned in Part II of the Schedule to this Act shall, to the extent specified in column three of that Schedule be continued until the thirty-first day of March, nineteen hundred and twenty-eight, and shall then expire, unless further continued.

(3) Any unrepealed enactments amending or affecting the enactments continued by this Act shall, in so far as they are temporary in their duration, be continued in like manner, whether they are mentioned in the Schedule to this Act or not.

2. *Short title and application to Northern Ireland.*—(1) This Act may be cited as the Expiring Laws Continuance Act, 1926.

(2) This Act shall apply to Northern Ireland in so far as it deals with any enactment relating to a subject with respect to which the Parliament of Northern Ireland has not power to make laws, but subject to this provision this Act shall not apply to Northern Ireland.

## SCHEDULE.

## PART I.

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(1) 46 & 47 Vict. c. 60.	The Labourers (Ireland) Act, 1883.	The whole Act	48 & 49 Vict. c. 77. 49 & 50 Vict. c. 59. 54 & 55 Vict. c. 48. 54 & 55 Vict. c. 71. 55 & 56 Vict. c. 7. 59 & 60 Vict. c. 53. 61 & 62 Vict. c. 37. 3 Edw. 7. c. 37. 6 Edw. 7. c. 37. 7 Edw. 7. c. 44. 9 Edw. 7. c. 42. 1 & 2 Geo. 5. c. 19. 4 & 5 Geo. 5. c. 32. 8 & 9 Geo. c. 29. 9 & 10 Geo. 5. c. 55.
(2) 58 & 59 Vict. c. 21.	The Seal Fisheries (North Pacific) Act, 1895.	The whole Act	2 & 3 Geo. 5. c. 10.
(3) 4 Edw. 7. c. 24.	The Wireless Telegraphy Act, 1904.	The whole Act	6 Edw. 7. c. 13. 15 & 16 Geo. 5. c. 67.
(4) 2 & 3 Geo. 5. c. 2.	The Coal Mines (Minimum Wage) Act, 1912.	The whole Act	10 & 11 Geo. 5. c. 50.
(5) 4 & 5 Geo. 5. c. 3.	The Grey Seals Protection Act, 1914.	The whole Act.	—
(6) 4 & 5 Geo. 5. c. 78.	The Courts (Emergency Powers) Act, 1914.	So far as it relates to orders made by any court before the thirty-first day of August, nineteen hundred and twenty-two.	6 & 7 Geo. 5. c. 13. 6 & 7 Geo. 5. c. 18. 7 & 8 Geo. 5. c. 25. 9 & 10 Geo. 5. c. 64. 10 & 11 Geo. 5. c. 5. 13 & 14 Geo. 5. c. 8.
(7) 6 & 7 Geo. 5. c. 12.	The Local Government (Emergency Provisions) Act, 1916.	Sections six, seven, and nine; subsection (7) of section thirteen; paragraph (3) of section twenty-two.	—
(8) 6 & 7 Geo. 5. c. 55.	The Local Government (Emergency Provisions) (No. 2) Act, 1916.	The whole Act	11 & 12 Geo. 5. c. 12.
(9) 7 & 8 Geo. 5. c. 19.	The Coroners (Emergency Provisions) Act, 1917.	The whole Act.	—
(10) 8 & 9 Geo. 5. c. 23.	The Juries Act, 1918.	Section seven.	—
(11) 8 & 9 Geo. 5. c. 34.	The Statutory Undertakings (Temporary Increase of Charges) Act, 1918.	So far as it relates to tramway undertakings.	10 & 11 Geo. 5. c. 14.

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(12) 9 & 10 Geo. 5. c. 35.	The Housing, Town Planning, &c. Act, 1919.	Section twenty-five.	—
(13) 9 & 10 Geo. 5. c. 60.	The Housing, Town Planning, &c. (Scotland) Act, 1919.	Section twenty-two.	—
(14) 9 & 10 Geo. 5. c. 92.	The Aliens Restriction (Amendment) Act, 1919.	Section one.	—
(15) 9 & 10 Geo. 5. c. 97.	The Land Settlement (Scotland) Act, 1919.	Sections one and two	12 & 13 Geo. 5. c. 52.
(16) 10 & 11 Geo. 5. c. 21.	The Harbours Docks and Piers (Temporary Increase of Charges) Act, 1920.	The whole Act	12 & 14 Geo. 5. c. 23.
(17) 10 & 11 Geo. 5. c. 47.	The Ministry of Food (Continuance) Act, 1920.	So far as it authorises the making, or revoking in whole or in part, of Parts I. and III. of the Sale of Food Order, 1921, and provides for the enforcement and imposes penalties for the breach thereof.	—
(18) 10 & 11 Geo. 5. c. 57.	The Unemployment (Relief Works) Act, 1920.	The whole Act.	—
(19) 10 & 11 Geo. 5. c. 58.	The Shops (Early Closing) Act, 1920.	The whole Act	11 & 12 Geo. 5. c. 90.
(20) 10 & 11 Geo. 5. c. 65.	The Employment of Women, Young Persons and Children Act, 1920.	Section two.	—
(21) 11 & 12 Geo. 5. c. 66.	The National Health Insurance (Prolongation of Insurance) Act, 1921	The whole Act.	—
(22) 12 & 13 Geo. 5. c. 27.	The Canals (Continuance of Charging Powers) Act, 1922.	The whole Act	15 & 15 Geo. 5. c. 2.
(23) 14 & 15 Geo. 5. c. 38.	The National Health Insurance Act, 1924	Section fifty-four.	—

## PART II.

(24) 59 & 60 Vict. c. 16.	The Agricultural Rates Act, 1896.	The whole Act	2 Edw. 7. c. 42. 7 Edw. 7. c. 13. 13 & 14 Geo. 5. c. 39.
(25) 59 & 60 Vict. c. 37.	The Agricultural Rates, Congested Districts, and Burgh Land Tax Relief (Scotland) Act, 1896.	The whole Act	60 & 61 Vict. c. 53. 7 Edw. 7. c. 13. 1 & 2 Geo. 5. c. 49. 13 & 14 Geo. 5. c. 39.
(26) 13 & 14 Geo. 5. c. 39.	The Agricultural Rates Act, 1923.	The Whole Act, except section fifteen	15 Geo. 5. c. 10

## CHAPTER 50.

## BURGH REGISTERS (SCOTLAND) ACT, 1926.

[15th December, 1926.]

## CHAPTER 51.

## ELECTRICITY (SUPPLY) ACT, 1926.

An Act to amend the law with respect to the supply of electricity.  
[15th December, 1926.]

## CHAPTER 52.

## SMALL HOLDINGS AND ALLOTMENTS ACT, 1926.

An Act to amend the Small Holdings and Allotments Acts, 1908 to 1919.  
[15th December, 1926.]

## CHAPTER 53.

## MERCHANDISE MARKS ACT, 1926.

An Act to require an indication of origin to be given in the case of certain imported goods. [15th December, 1926.]

1. *Imported goods bearing name or trade mark of British manufacturer or trader not to be sold unless accompanied by indication of origin.*—

(1) It shall not be lawful to sell, expose for sale, or, by way of advertising goods of some other kind, distribute, in the United Kingdom, any imported goods to which there is applied any name or trade mark being, or purporting to be, the name or trade mark of any manufacturer, dealer or trader or the name of any place or district in the United Kingdom, unless the name or trade mark is accompanied by an indication of origin.

(2) For the purposes of this section—

(a) a name or trade mark shall be deemed to be applied to goods if it is applied either to the goods themselves or to any covering, label, reel or other thing in or with which the goods are sold or exposed for sale; and

(b) the expression "trade mark" means a mark which is used upon or in connection with goods for the purpose of indicating that they are the goods of the proprietor of the mark by virtue of manufacture, selection, certification, dealing with, or offering for sale.

(3) If the Board of Trade are satisfied, after considering such representations (if any) as may be made to them by any persons appearing to the Board of Trade to have a substantial interest in the matter, that, having regard to the special circumstances of the trade difficulties would arise if this section applied to goods of any class or description or goods sold under any particular designation, and that public interests in the United Kingdom would not be materially prejudiced by exempting such goods from the operation of this section, they may direct that this section shall not apply to such goods, or that goods shall not be treated as falling under this section by reason only that they are so designated. Every such direction shall be published in the London, Edinburgh and Belfast Gazettes, and in such other manner as the Board of Trade may deem suitable.

(4) This section shall not have effect in respect of the application of a name or trade mark to articles used or to be used for any of the following purposes, that is to say, as coverings, labels, reels, or otherwise as articles in or with which goods manufactured or produced in the United Kingdom are or are to be sold or exposed for sale if the name or mark so applied is the name or trade mark of a manufacturer of or of a dealer or trader in those goods in the United Kingdom and the name or mark was applied with his consent.

(5) This section (except subsection (3) thereof) shall not come into operation until the expiration of six months from the date of the passing of this Act.

2. *Power to require indication of origin in the case of certain imported goods.*—(1) After an enquiry in relation to goods of any class or description has on a reference from the appropriate department been held by a committee appointed for the purposes of this Act and the report of the committee on the matter has been taken into consideration by the department, that department may, unless it appears to them that the trade of the United Kingdom or the trade generally of other parts of His Majesty's dominions with the United Kingdom would be prejudiced if imported goods of that class or description for use or consumption in the United Kingdom were prohibited to be sold unless they bear an indication of origin, make a representation to His Majesty, that it is desirable that an order should be made under this section, and His Majesty in Council may thereupon, subject to the provisions of this Act, make an Order prohibiting the sale, or the exposure for sale in the United Kingdom, of imported goods of that class or description unless they bear an indication of origin.

(2) The sitting of a committee shall while evidence is being taken be open to the public unless the evidence relates to matters which are, in the opinion of the committee, of a confidential character.

(3) No reference shall be made to a committee in respect of goods of any class or description unless there has been made to the department an application therefor which, in the opinion of the department, substantially represents the interests of either manufacturers, producers, dealers, traders, users, or consumers, or of any body of wage-earners.

(4) Whenever a reference to a committee is made by a department under this section, notice thereof shall be published in the London, Edinburgh and Belfast Gazettes, and in such other manner as the department may deem suitable, and no enquiry in respect of such reference shall be begun by the committee until the expiration of twenty-eight days after the date of such publication.

(5) If on an enquiry under subsection (1) of this section it appears to a committee to be desirable that any imported goods should bear an indication of origin at the time of importation, and the committee so reports to the appropriate department, that department unless, having regard to all the circumstances of the case, including the re-export trade of the United Kingdom in that class or description of goods, it considers such action undesirable, may make a representation to His Majesty that it is desirable that the goods should bear an indication of origin at the time of importation, and His Majesty may by Order in Council under this section (without prejudice to his powers under subsection (1) of this section) make provision accordingly, and if any such goods required by any such Order to bear an indication of origin at the time of

importation do not at that time bear such an indication, they shall be deemed to be goods which are prohibited to be imported by virtue of section sixteen of the principal Act:

Provided that—

(a) Subject to compliance with such conditions as to security for the re-exportation of the goods as the Commissioners of Customs and Excise may impose, an order under this subsection shall not apply to goods imported for exportation after transit through the United Kingdom or by way of transshipment or to goods declared on importation to be for re-exportation; and

(b) Nothing in this subsection shall be taken to be in derogation of anything contained in the said section sixteen.

(6) A committee after hearing persons representing such interests as may appear to the committee to be substantially affected shall, from time to time, and as soon as may be practicable in each case after an enquiry under sub-section (1) of this section make reports to the appropriate department specifying the classes or descriptions of imported goods, if any (being goods to which the committee consider that it is practically possible to apply an indication of origin effectively and without injury to the goods), with respect to which, in the opinion of the committee, an Order in Council ought to be made under this section, and the committee shall if it reports that such goods should bear an indication of origin, recommend what should be the form of the indication of origin and in what manner it should be applied to the goods.

(7) Before any proceedings shall be taken on any report made by a committee in pursuance of this section, such report shall be published, and a copy of such report shall be laid before each House of Parliament, and notice of the making of such report shall be published in the London, Edinburgh and Belfast Gazettes and in such other manner as the Department may deem suitable.

(8) An Order in Council under this section shall specify in every case—

(a) the manner in which the indication of origin is to be applied to the goods; and

(b) the date on which the Order is to come into force (not being a date earlier than three months from the date of the making of the Order, except in the case of an Order revoking a previous Order either entirely or as respects some of the goods to which that Order relates, or an Order made for amending a previous Order in consequence of a direction having been given with respect to that Order under the provisions of this Act relating to provisional exemptions); and

(c) whether the goods are to bear an indication of origin at the time of importation or of exposure for sale wholesale, and any such Order may contain such other provisions as appear to His Majesty to be necessary or expedient for carrying this section into effect.

3. *Power to grant provisional exemption from Order in Council.*—

(1) If, where an Order in Council has been made under this Act with respect to any goods, it is shown to the satisfaction of the appropriate department by persons appearing to the department to have a substantial interest in the matter that the application of the provisions of the Order, or of some of those provisions, to any particular class or description of those goods has caused, or is likely to cause, injury or hardship to the said persons, or any of them, the department may direct that the Order, or any particular provisions of the Order, shall cease to apply to goods of that class or description or shall apply to such goods subject only to such modifications and conditions as the department think fit, and the Order shall, while the direction is in force, have effect subject thereto.

(2) Immediately after a direction has been given under this section the appropriate department shall cause notice thereof to be published in the London, Edinburgh and Belfast Gazettes, and in such other manner as the department may deem suitable, and shall refer to a committee for consideration the question whether the Order with respect to which the direction has been given should be amended either in accordance with the terms of the direction or otherwise with respect to the goods in question.

(3) A direction under this section may at any time be withdrawn by the appropriate department, and shall not in any case continue in force after the date on which any amending Order in Council made on the report of the committee to which the matter in question has been referred under the last preceding subsection comes into operation or after the expiration of twelve months from the date on which the direction was given, whichever date is the earlier.

4. *Constitution of committees.*—(1) For the purposes of this Act, there shall be two or more standing committees of which at least one shall be charged with enquiries relating to agricultural and horticultural produce and the produce of any fishing industry.

(2) Each committee shall consist of not less than three and not more than five persons, two to form a quorum, and shall be appointed by the appropriate department.

(3) The names of all persons from time to time so appointed shall be published in the London, Edinburgh and Belfast Gazettes, and in such other manner as the department may deem suitable.

(4) Any person, who in the opinion of the appropriate department, is directly and substantially interested as a trader or dealer in goods of any particular class or description, or as a manufacturer of any such goods or of goods of which any such goods form part, or as a producer of any such goods, shall not act as a member of a committee charged with an enquiry in respect of goods of that class or description.



(5) The members of a committee shall hold office for such period as the department by which the committee is appointed thinks fit, and the department may from time to time fill any vacancies occurring in the membership of the committee.

(6) There shall be paid to the members of a committee such fees or other remuneration as the appropriate department, with the consent of the Treasury, may determine.

**5. Offences.**—(1) If any person—

(a) sells, exposes for sale, or distributes by way of advertisement, any goods in contravention of the provisions of this Act; or

(b) acts in contravention of or fails to comply with any Order in Council made under this Act; he shall, subject to the provisions of this section, be guilty of an offence against the principal Act:

Provided that—

(i) in the case of a person who is guilty of an offence against the principal Act by virtue of this section the principal Act shall have effect as if the following were substituted for subsection (3) of section two of that Act:—

“(3) Every person guilty of an offence against this Act shall be liable on summary conviction to a fine not exceeding five pounds, and in the case of a second or subsequent offence to a fine not exceeding twenty pounds and the court may in the case of a second or subsequent offence order the goods in relation to which the offence has been committed to be forfeited”;

and

(ii) in the case of the sale wholesale of any goods, other than goods which by virtue of an Order in Council made under this Act are required to bear an indication of origin at the time of importation or of exposure for sale wholesale, it shall be a good defence to proceedings under this subsection if the person charged with the offence satisfies the court that the goods were sold to the purchaser on an undertaking in writing that they would be exported or sold for exportation to a place outside the United Kingdom, and any such undertaking in writing if it purports to be signed by the purchaser and specifies the usual business address of the purchaser shall be admissible as evidence of the facts appearing therein.

(2) If any person advertises or offers for sale as being goods of a particular brand or make or otherwise under a specific designation, whether by means of an illustration or by means of any written matter, any imported goods of a class or description to which an Order in Council under this Act applies, he shall, if he does not include in the advertisement or offer an indication of the origin of the goods, and subject to the provisions of this section, be deemed to have acted in contravention of an Order in Council made under this Act.

This subsection shall not apply in the case of any advertisement made, issued or published before the date on which the Order was made.

(3) Where any person sells, or exposes for sale, any goods of which any imported goods, being goods to which an Order in Council under this Act applies, form a distinguishable part, and that part is reasonably capable of having applied to it an indication of origin in manner required by the order, he shall, for the purposes of this section, be deemed to have sold, or exposed for sale, that part, and the provisions of this section shall apply accordingly.

(4) It shall not within the United Kingdom be lawful to sell or offer for sale by sample goods of a class or description to which an Order in Council under this Act applies unless the required indication of origin is applied to the samples or unless particulars corresponding to the particulars which would be contained in such an indication are communicated in writing to the person to whom the samples are submitted, and if any person acts in contravention of the provisions of this subsection he shall, subject to the provisions of this section, be deemed to have acted in contravention of an Order in Council made under this Act.

(5) A person shall not be treated as being guilty by virtue of this section of an offence against the principal Act if he proves—

(a) that having taken all reasonable precautions against committing such an offence he had at the time of the commission of the alleged offence no reason to suspect that the goods were goods to which this Act or an Order in Council made thereunder applied, and that on a demand made by or on behalf of the prosecutor he gave all the information in his power with respect to the persons from whom he obtained the goods; or

(b) that otherwise he had acted innocently.

**6. Power of employer to exempt himself from penalty on conviction.**—Where an employer or principal is charged with the offence of having acted in contravention of, or failed to comply with, the provisions of this Act or any Order in Council made under this Act he shall be entitled on information duly laid by him and on giving not less than three days' notice of his intention to the prosecution to have any other person whom he charges as the actual offender brought before the court at the time appointed for hearing the charge, and, if after the commission of the offence has been proved, the employer or principal proves to the satisfaction of the court that he has used due diligence to enforce compliance with the provisions of this Act or of the Order, and that the said other person had committed the offence in question without his consent, connivance or wilful default, the said other person shall, subject to the provisions of subsection (5) of the last preceding section, be summarily

convicted of the offence, and the employer or principal shall be exempt from any penalty.

The person so convicted shall, in the discretion of the court, be also liable to pay any costs incidental to the proceedings:

Provided that the prosecution shall in any such case have the right to cross-examine the employer or principal if he gives evidence, and any witnesses called by him in support of his charge, and to call rebutting evidence.

**7. Laying before Parliament and revocation and variation of Orders.**

—(1) Before any Order in Council is made under the foregoing provisions of this Act, a draft of the Order shall be laid before each House of Parliament, and if either House within the next subsequent twenty days on which that House has sat next after the draft is laid before it resolves that an Address be presented to His Majesty against the draft or any part thereof, no further proceedings shall be taken thereon, but without prejudice to the making of a new draft Order.

(2) An Order in Council made under the foregoing provisions of this Act may, on a representation to His Majesty by the appropriate department, be revoked or varied by a subsequent Order made in like manner, and the foregoing provisions of this Act with respect to the making of Orders in Council shall, subject to the necessary modifications, have effect accordingly.

**8. Penalty on removal of indication of origin from imported goods.**—If any person removes, alters or obliterates an indication of origin which in compliance with the requirements of an Order in Council made under this Act was borne by the goods at the time of their importation or exposure for sale wholesale, he shall be deemed to have acted in contravention of an Order in Council made under this Act, unless he proves to the satisfaction of the court dealing with the case that the removal, alteration or obliteration was not for the purpose of concealing the origin of the goods at the time of their sale or exposure for sale.

**9. Execution of Act by local authorities.**—(1) Every local authority authorised to appoint an analyst for the purposes of the Sale of Food and Drugs Acts, 1875 to 1907, may, so far as relates to any goods being foodstuffs to which an Order in Council under this Act applies, execute any of the provisions of this Act other than provisions relating to the importation of goods, and any expenses incurred by a local authority under this section shall be defrayed in the same manner as expenses incurred by the authority in executing the provisions of the said Acts.

(2) An officer of any such local authority as aforesaid, if authorised in that behalf by the authority and on production if so required of his authority, may at any time during the hours when the premises are open for business enter any premises on which he has reason to believe that there are kept for sale any imported foodstuffs to which an Order in Council under this Act applies and on paying or making tender of payment therefor take samples of any goods which appear to him to be such imported foodstuffs, and any person who obstructs an officer so authorised in the execution of the powers conferred on him by this section shall be deemed to have acted in contravention of an Order in Council made under this Act.

An officer taking a sample under this subsection shall forthwith notify the person on whose premises the sample is taken or his agent that the sample is taken in pursuance of the provisions of this Act, and shall, if required so to do at the time of giving such notification, select a second like sample or divide the sample into two parts, and shall mark and seal and leave with that person or agent either the second sample or one part of the divided sample.

(3) The Governor of Northern Ireland may by Order in Council direct, as respects any local authority in Northern Ireland, that the powers of the authority under this section shall be exercised by the Ministry of Agriculture for Northern Ireland instead of by the authority.

**10. Interpretation.**—(1) For the purposes of this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say:—

“Agricultural and horticultural produce and the produce of any fishing industry” includes all foodstuffs other than such foodstuffs as the Board of Trade, with the concurrence of the Minister of Agriculture and Fisheries may declare not to be foodstuffs for the purposes of this definition:

“Apply” in relation to an indication of origin has the same meaning as in section five of the principal Act:

“Appropriate department” means in relation to agricultural and horticultural produce and the produce of any fishing industry, the Minister of Agriculture and Fisheries, the Secretary of State for the Home Department and the Secretary of State for Scotland acting jointly, and in relation to any other goods the Board of Trade:

“Committee” means a committee appointed for the purposes of this Act:

“His Majesty's Dominions” includes territories under His Majesty's protection and such, if any, of the territories in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty as His Majesty may by Order in Council direct to be included in His Majesty's Dominions for the purposes of this Act:

“Imported goods” does not include—

(a) goods which since the date of their importation have undergone in the United Kingdom any treatment or process resulting in a substantial change in the goods; or

(b) goods produced or manufactured in the United Kingdom which after exportation are brought back into the United Kingdom, including any such goods which have undergone abroad any treatment or process not resulting in a substantial change in the goods:

"Indication of origin" means, at the option of the person applying the indication, either—

(a) in the case of goods manufactured or produced in any foreign country, the word "foreign" and in the case of goods manufactured or produced in a part of His Majesty's Dominions outside the United Kingdom, the word "Empire"; or

(b) a definite indication of the country in which the goods were manufactured or produced;

the indication being given, in either case, conspicuously: Provided that, in the case of goods produced or manufactured in the United Kingdom which have undergone in any particular country abroad any treatment or process resulting in a substantial change in the goods, the indication of origin may at the option of the person applying it be given either by using in conjunction with the word "foreign" or the word "Empire," as the case requires, words descriptive of that treatment or process or by a definite indication that the treatment or process was undergone in that particular country.

"Principal Act" means the Merchandise Marks Act, 1887:

"United Kingdom" means Great Britain and Northern Ireland.

(2) Section one of this Act shall not extend to blends or mixtures, and an Order in Council made under the foregoing provisions of this Act with respect to goods of any class or description shall not extend to blends or mixtures consisting of or containing those goods unless the Order expressly so provides, and, where any Order in Council so provides, the indication of origin to be given in respect of the blends or mixtures shall, notwithstanding anything in this Act, be an indication in such form as the Order prescribes. For the purposes of this subsection the expression "blend or mixture" does not include any blend or mixture produced by a process of manufacture from materials of different kinds.

(3) For the purposes of this Act, imported goods shall be deemed to have been manufactured in the country in which they last underwent before importation a substantial change by reason of any treatment or process.

(4) In this Act the expression "sale"—

(a) does not include—

(i) a sale of goods for consignment by the vendor to a person outside the United Kingdom; or

(ii) a sale of second-hand goods;

(b) subject as hereinafter provided, includes sale wholesale as well as sale by retail, and the provisions of this Act and of any Order in Council made thereunder shall have effect accordingly:

Provided that references to exposure for sale in sections one and five of this Act or (unless the Order expressly provides to the contrary) in any Order in Council made under this Act shall not include exposure for sale wholesale by a person being a wholesale dealer;

(c) does not include the sale of any foodstuffs at any hotel or restaurant or other premises for consumption thereon or the sale of any foodstuffs which have undergone a process of cooking, curing or preserving in the United Kingdom.

11. *Exercise of powers of Board of Trade under Act.*—Anything authorised under this Act to be done by, to, or before the Board of Trade, may be done by, to, or before the President, a Secretary or Assistant Secretary of the Board, or any person authorised in that behalf by the President of the Board.

12. *Expenses.*—Any expenses incurred by or in connection with any committee shall, up to such amount as the Treasury may approve, be defrayed out of moneys provided by Parliament.

13. *Short title and application.*—(1) This Act may be cited as the Merchandise Marks Act, 1926, and shall be construed as one with the Merchandise Marks Acts, 1887 to 1911, and those Acts and this Act may be cited together as the Merchandise Marks Acts, 1887 to 1926.

(2) This Act applies to Northern Ireland.

(3) This Act shall not apply to farm produce carried or driven by a farmer or his servants from the Irish Free State into Northern Ireland in the course of his business as a farmer.

(4) If His Majesty is pleased by Order in Council so to direct as respects goods manufactured or produced in any of the Channel Islands or in the Isle of Man, goods so manufactured or produced shall for the purposes of this Act be treated as if they were goods manufactured or produced in the United Kingdom.

(5) Any Order in Council made under this section or under section nine or section ten of this Act may be revoked or varied by another Order in Council so made.

(6) So much of this Act as enables provision to be made for requiring imported goods to bear an indication of origin at the time of importation and any Order in Council made thereunder shall have effect as if it were part of the Customs Consolidation Act, 1876, and shall accordingly apply to the Isle of Man as if it were part of the United Kingdom.

(7) Nothing in this Act shall be taken to render it lawful to describe as being made or produced in the United Kingdom any goods which by virtue of the provisions of the principal Act may not be so described.

## CHAPTER 54.

### WIRELESS TELEGRAPHY (BLIND PERSONS FACILITIES) ACT, 1926.

An Act to facilitate the use of wireless telegraphy by the blind.

[15th December, 1926.]

1. *Licences to blind persons for the purpose of receiving wireless messages.*—Where a person satisfies the Postmaster-General that he is a blind person within the meaning of this Act, a licence to establish, maintain and work a wireless telegraph station for the purpose of receiving messages only may be granted to him by the Postmaster-General, subject to such terms, conditions and restrictions as the Postmaster-General may think fit, but without payment of any fee.

2. *Definition.*—(1) For the purpose of this Act a blind person shall mean any person (not being resident in a public or charitable institution or in a school) who produces to the Postmaster-General a certificate issued by or under the authority of the council of the county or of the county borough in which he is ordinarily resident that he is registered as a blind person in the area of the county or county borough.

The expenses incurred by a council under this section shall be defrayed in the case of a county council out of the county fund as expenses for general county purposes and in the case of a county borough council out of the borough fund or borough rate.

This section shall apply to the City of London as if it were a county borough and the Common Council were the council of a county borough and the general rate were the borough fund or rate.

(2) In the application of this section to Scotland "county borough" has the same meaning as in the Blind Persons Act, 1920, and the expenses incurred by a county or town council under this Act shall be defrayed in like manner as expenses under the said Act.

3. *Short title and construction.*—This Act may be cited as the Wireless Telegraphy (Blind Persons Facilities) Act, 1926, and shall be construed as one with the Wireless Telegraphy Acts, 1904 to 1925, and those Acts and this Act may be cited together as the Wireless Telegraphy Acts, 1904 to 1926, and this Act may be cited with the Telegraph Acts, 1863 to 1925.

## CHAPTER 55.

### ROMAN CATHOLIC RELIEF ACT, 1926.

An Act to provide for the further relief of His Majesty's Roman Catholic subjects.

[15th December, 1926.]

1. *Repeal of enactments.*—The enactments specified in the Schedule to this Act are hereby repealed to the extent mentioned in the said Schedule.

2. *Saving as to powers of local authorities.*—Nothing herein contained shall affect in any manner whatsoever any power conferred by any Act of Parliament, or by any bye-law made pursuant to any Act of Parliament, upon any local authority in Great Britain to make regulations relating to, or otherwise to control, any meeting or procession in or through any street or other public place whatsoever, or in or through any unfenced ground adjoining or abutting upon any such street or place, nor the power of any local authority conferred by any Act of Parliament to make byelaws relating to any such meeting or procession.

3. *Savings relating to the Church of England and saving of rights of title.*—Nothing in this Act nor the repeal of any enactments or parts thereof specified in the Schedule thereof shall in any way alter, add to, or abridge the law relating to services, acts, matters or things performed or done in any church or chapel of the established Church of England or relating to clergy or ministers of the said established Church of England, or relating to any right of presentation to any benefice or other ecclesiastical living or office in the established Church of England.

Nothing herein contained shall adversely affect the title to properties which were vested in the Crown by the statute, 1 Eliz., cap. 24.

4. *Short title.*—This Act may be cited as the Roman Catholic Relief Act, 1926, and shall not apply to Northern Ireland.

## SCHEDULE.

### Enactments Repealed.

Session and Chapter.	Short Title.	Extent of Repeal.
3 & 4 Edw. 6. cap. 10.	- - - - -	The whole Act.
1 Eliz. cap. 24.	- - - - -	The whole Act, except sections three, ten, twelve and sixteen.
1 Geo. 1. St. 2. cap. 50.	- - - - -	The whole Act.
31 Geo. 3. cap. 32.	The Roman Catholic Relief Act, 1791.	Sections eleven and seventeen.
10 Geo. 4. cap. 7.	The Roman Catholic Relief Act, 1829.	Section twenty-six, sections twenty-eight to thirty-six inclusive.
2 & 3 Will. 4. cap. 115.	The Roman Catholic Charities Act, 1832.	Section four.
23 & 24 Vict. cap. 134.	The Roman Catholic Charities Act, 1860.	Section seven.

**CHAPTER 56.****HOUSING (RURAL WORKERS) ACT, 1926.**

An Act to promote the provision of housing accommodation for agricultural workers and for persons whose economic condition is substantially the same as that of such workers and the improvement of such accommodation, by authorising the giving of financial assistance towards the reconstruction and improvement of houses and other buildings. [15th December, 1926.]

**CHAPTER 57.****PRISONS (SCOTLAND) ACT, 1926.**

An Act to amend the provisions of the Prisons (Scotland) Act, 1877, relating to the discontinuance of prisons, and the legalisation of police cells as places of detention. [15th December, 1926.]

**CHAPTER 58.****PENAL SERVITUDE ACT, 1926.**

An Act to increase and extend the powers of the court to inflict penal servitude in lieu of imprisonment in the case of certain crimes. [15th December, 1926.]

**1. Power of court to substitute penal servitude for consecutive terms of imprisonment.**—(1) Where a person is convicted on indictment of two or more offences to which this Act applies in respect of which he is liable to be sentenced to terms of imprisonment amounting in the aggregate to a period of not less than three years, the court may, instead of sentencing him to imprisonment, sentence him to penal servitude for any term not exceeding the aggregate period for which he might have been sentenced to imprisonment, so, however, that no sentence of penal servitude imposed under this section shall be for a term exceeding seven years:

Provided that, if, on an appeal by a person sentenced under this Act to penal servitude in respect of two or more offences with which he was charged on separate indictments, it appears to the Court of Criminal Appeal that the appellant, though not properly convicted on some indictment, has been properly convicted on some other indictment, the Court shall have the like powers as if the appellant had been convicted of the offences on different counts or parts of the same indictment; but where an appellant convicted of two or more offences, whether on one or more indictments, has been sentenced under this Act to penal servitude in respect of two or more offences and his conviction of any such offence is quashed by the Court of Criminal Appeal, the Court shall not affirm any sentence passed at the trial or pass any sentence in substitution therefor which is more severe than would have been warranted by law if the appellant had been acquitted at the trial of any charge in respect of which his conviction is quashed.

(2) This Act applies to all indictable offences not otherwise punishable by penal servitude except blasphemous or seditious libel and other offences of blasphemy or sedition, unlawful assembly, rout or riot, offences under any enactment relating to corrupt and illegal practices at elections, and offences of inciting or attempting or conspiring to commit any such offence as aforesaid.

(3) In the application of subsection (1) of this section to Scotland—  
(a) the expression "the court" shall mean the High Court of Justiciary, and the power to award penal servitude conferred by that subsection shall be exercisable in the case of a person remitted to the said High Court for sentence under the Criminal Procedure (Scotland) Acts, 1887 and 1921, as well as in the case of a person convicted before the said High Court;

(b) a reference to the Court of Criminal Appeal shall be construed as a reference to the High Court of Justiciary in the exercise of its jurisdiction under the Criminal Appeal (Scotland) Act, 1926.

**2. Short title and extent.**—(1) This Act may be cited as the Penal Servitude Act, 1926.

(2) This Act shall not extend to Northern Ireland.

**CHAPTER 59.****CORONERS (AMENDMENT) ACT, 1926.**

An Act to amend the law relating to coroners. [15th December, 1926.]

**CHAPTER 60.****LEGITIMACY ACT, 1926.**

An Act to amend the law relating to children born out of wedlock. [15th December, 1926.]

**1. Legitimation by subsequent marriage of parents.**—(1) Subject to the provisions of this section, where the parents of an illegitimate person marry or have married one another, whether before or after the commencement of this Act, the marriage shall, if the father of the illegitimate person was or is at the date of the marriage domiciled in England or Wales, render that person, if living, legitimate from the commencement of this Act, or from the date of the marriage, whichever last happens.

(2) Nothing in this Act shall operate to legitimate a person whose father or mother was married to a third person when the illegitimate person was born.

(3) The legitimation of a person under this Act does not enable him or his spouse, children or remoter issue to take any interest in real or personal property save as is hereinafter in this Act expressly provided.

(4) The provisions contained in the Schedule to this Act shall have effect with respect to the re-registration of the births of legitimated persons.

**2. Declarations of legitimacy of legitimated persons.**—(1) A person claiming that he or his parent or any remoter ancestor became or has become a legitimated person may, whether domiciled in England or elsewhere and whether a natural-born British subject or not, present a petition under the Legitimacy Declaration Act, 1858, and that Act, subject to such necessary modifications as may be prescribed by rules of court, shall apply accordingly.

(2) A petition under the said Act may be presented by any such person as aforesaid to the county court instead of to the High Court, and the county court on such a petition being presented shall have all such jurisdiction as by the said Act is conferred upon the High Court:

Provided that, where a petition is presented to the county court, the county court, if it considers that the case is one which owing to the value of the property involved or otherwise ought to be dealt with by the High Court, may, and if so ordered by the High Court shall, transfer the matter to the High Court, and on such transfer the proceeding shall be continued in the High Court as if it had been originally commenced therein.

**3. Rights of legitimated persons, &c., to take interests in property.**—(1) Subject to the provisions of this Act, a legitimated person and his spouse, children or more remote issue shall be entitled to take any interest—

(a) in the estate of an intestate dying after the date of legitimation;

(b) under any disposition coming into operation after the date of legitimation;

(c) by descent under an entailed interest created after the date of legitimation;

in like manner as if the legitimated person had been born legitimate.

(2) Where the right to any property, real or personal, depends on the relative seniority of the children of any person, and those children include one or more legitimated persons, the legitimated person or persons shall rank as if he or they had been born on the day when he or they became legitimated by virtue of this Act, and if more than one such legitimated person became legitimated at the same time, they shall rank as between themselves in order of seniority.

(3) Where property real or personal or any interest therein is limited in such a way that, if this Act had not been passed, it would (subject or not to any preceding limitations or charges) have devolved (as nearly as the law permits) along with a dignity or title of honour, then nothing in this Act shall operate to sever the property or any interest therein from such dignity, but the same shall go and devolve (without prejudice to the preceding limitations or charges aforesaid) in like manner as if this Act had not been passed. This subsection applies, whether or not there is any express reference to the dignity or title of honour, and notwithstanding that in some events the property, or some interest therein, may become severed therefrom.

(4) This section applies only if and so far as a contrary intention is not expressed in the disposition, and shall have effect subject to the terms of the disposition and to the provisions therein contained.

**4. Succession on intestacy of legitimated persons and their issue.**—Where a legitimated person or a child or remoter issue of a legitimated person dies intestate in respect of all or any of his real or personal property, the same persons shall be entitled to take the same interests therein as they would have been entitled to take if the legitimated person had been born legitimate.

**5. Application to illegitimate person dying before marriage of parents.**—Where an illegitimate person dies after the commencement of this Act and before the marriage of his parents leaving any spouse, children or remoter issue living at the date of such marriage, then, if that person would, if living at the time of the marriage of his parents, have become a legitimated person, the provisions of this Act with respect to the taking of interests in property by, or in succession to, the spouse, children and remoter issue of a legitimated person (including those relating to the rate of death duties) shall apply as if such person as aforesaid had been a legitimated person and the date of the marriage of his parents had been the date of legitimation.

**6. Personal rights and obligations of legitimated persons.**—(1) A legitimated person shall have the same rights, and shall be under the same obligations in respect of the maintenance and support of himself or of any other person as if he had been born legitimate, and, subject to the provisions of this Act, the provisions of any Act relating to claims for damages, compensation, allowance, benefit, or otherwise by or in respect of a legitimate child shall apply in like manner in the case of a legitimated person.

(2) Where the marriage leading to the legitimation of a child took place before the fourth day of January, nineteen hundred and twenty-six, and the father of the child died before that date, the child shall, for the purpose of determining rights to pension or additional allowance



under the Widows', Orphans' and Old Age Contributory Pensions Act, 1925, be deemed to have been a child of the marriage living at that date:

Provided that nothing in this subsection shall confer any right to claim any payment in respect of any period prior to the date of legitimation.

7. *Death duties.*—Where a legitimated person or any relative of a legitimated person takes any interest in real or personal property, any succession, legacy or other duty which becomes leviable after the date of legitimation shall be payable at the same rate as if the legitimated person had been born legitimate.

8. *Provisions as to persons legitimated by extraneous law.*—(1) Where the parents of an illegitimate person marry or have married one another, whether before or after the commencement of this Act, and the father of the illegitimate person was or is, at the time of the marriage, domiciled in a country, other than England or Wales, by the law of which the illegitimate person became legitimated by virtue of such subsequent marriage, that person, if living, shall in England and Wales be recognised as having been so legitimated from the commencement of this Act or from the date of the marriage, whichever last happens, notwithstanding that his father was not at the time of the birth of such person domiciled in a country in which legitimation by subsequent marriage was permitted by law.

(2) All the provisions of this Act relating to legitimated persons and to the taking of interests in property by or in succession to a legitimated person and the spouse, children and remoter issue of a legitimated person (including those relating to the rate of death duties) shall apply in the case of a person recognised as having been legitimated under this section, or who would, had he survived the marriage of his parents, have been so recognised; and, accordingly, this Act shall have effect as if references therein to a legitimated person included a person so recognised as having been legitimated.

(3) For the purposes of this section, the expression "country" includes Scotland and any other part of His Majesty's Dominions, as well as a foreign country.

9. *Right of illegitimate child and mother of illegitimate child to succeed on intestacy of the other.*—(1) Where, after the commencement of this Act, the mother of an illegitimate child, such child not being a legitimated person, dies intestate as respects all or any of her real or personal property, and does not leave any legitimate issue her surviving, the illegitimate child, or, if he is dead, his issue, shall be entitled to take any interest therein to which he or such issue would have been entitled if he had been born legitimate.

(2) Where, after the commencement of this Act, an illegitimate child, not being a legitimated person, dies intestate in respect of all or any of his real or personal property, his mother if surviving shall be entitled to take any interest therein to which she would have been entitled if the child had been born legitimate and she had been the only surviving parent.

(3) This section does not apply to or affect the right of any person to take by purchase or descent any entailed interest in real or personal property.

(4) Subsections (1) and (2) of this section shall apply to Scotland with the substitution of "heritable" for "real" and "moveable" for "personal," and the expression "intestate" therein occurring shall have the same meaning as in the Intestate Moveable Succession (Scotland) Act, 1855, provided always that nothing in this section shall affect the right of any person to succeed under any entail.

10. *Savings.*—(1) Nothing in this Act shall affect the succession to any dignity or title of honour or render any person capable of succeeding to or transmitting a right to succeed to any such dignity or title.

(2) Nothing in this Act shall affect the operation or construction of any disposition coming into operation before the commencement of this Act, or affect any rights under the intestacy of a person dying before the commencement of this Act.

11. *Interpretation.*—For the purposes of this Act, unless the context otherwise requires:—

The expression "legitimated person" means a person legitimated by this Act;

The expression "date of legitimation" means the date of the marriage leading to the legitimation, or where the marriage occurred before the commencement of this Act, the commencement of this Act;

The expression "disposition" means an assurance of any interest in property by any instrument whether *inter vivos* or by will;

The expression "intestate" has the same meaning as in the Administration of Estates Act, 1925, and "will" includes "codicil";

The expression "entailed interest" has the same meaning as in the Law of Property Act, 1925.

12. *Short title and commencement.*—(1) This Act may be cited as the Legitimacy Act, 1926.

(2) This Act shall come into operation on the first day of January, nineteen hundred and twenty-seven.

(3) The provisions of this Act shall, save as therein otherwise expressly provided, extend only to England and Wales.

## SCHEDULE.

### REGISTRATION OF BIRTHS OF LEGITIMATED PERSONS.

1. The Registrar-General may, on production of such evidence as appears to him to be satisfactory, authorise at any time the re-registration of the birth of a legitimated person whose birth is already registered under the Births and Deaths Registration Acts, 1836 to 1901, and such re-registration shall be effected in such manner and at such place as the Registrar-General may by regulations prescribe:

Provided that the Registrar-General shall not authorise the re-registration of the birth of any such person in any case where information with a view to obtaining such re-registration is not furnished to him by both parents, unless—

(a) the name of a person acknowledging himself to be the father of the legitimated person has been entered in the register in pursuance of section seven of the Births and Deaths Registration Act, 1874; or

(b) the paternity of the legitimated person has been established by an affiliation order or otherwise by a decree of a court of competent jurisdiction; or

(c) a declaration of the legitimacy of the legitimated person has been made under the Legitimacy Declaration Act, 1858, as amended by this Act.

2. It shall be the duty of the parents of a legitimated person, or, in cases where re-registration can be effected on information furnished by one parent and one of the parents is dead, of the surviving parent, within the time hereinafter specified, to furnish to the Registrar-General information with a view to obtaining the re-registration of the birth of that person; that is to say:—

(a) If the marriage took place before the commencement of this Act, within six months of such commencement;

(b) If the marriage takes place after the commencement of this Act, within three months after the date of the marriage.

3. Where the parents, or either of them, fail to furnish the necessary information within the time limited for the purpose, the Registrar-General may at any time after the expiration of that time require the parents of a person whom he believes to have been legitimated by virtue of this Act, or either of them, to give him such information concerning the matter as he may consider necessary, verified in such manner as he may direct, and for that purpose to attend personally either at a registrar's office or at any other place appointed by him within such time, not being less than seven days after the receipt of the notice, as may be specified in the notice.

4. The failure of the parents or either of them to furnish information as required by this schedule in respect of any legitimated person shall not affect the legitimation of that person.

5. No fee for re-registration under this schedule shall be charged if the necessary information for the purpose is furnished within the time above specified; but in any other case there shall be charged in respect of such re-registration such fees, not exceeding in the aggregate ten shillings, as may be prescribed by regulations under this schedule.

6. This schedule shall be construed as one with the Births and Deaths Registration Acts, 1836 to 1901.

## CHAPTER 61.

### JUDICIAL PROCEEDINGS (REGULATION OF REPORTS) ACT, 1926.

An Act to regulate the publication of reports of judicial proceedings in such manner as to prevent injury to public morals.

[15th December, 1926.]

1. *Restriction on publication of reports of judicial proceedings.*—(1) It shall not be lawful to print or publish, or cause or procure to be printed or published—

(a) in relation to any judicial proceedings any indecent matter or indecent medical, surgical or physiological details being matter or details the publication of which would be calculated to injure public morals;

(b) in relation to any judicial proceedings for dissolution of marriage, for nullity of marriage, or for judicial separation, or for restitution of conjugal rights, any particulars other than the following, that is to say:—

(i) the names, addresses and occupations of the parties and witnesses;

(ii) a concise statement of the charges, defences and counter-charges in support of which evidence has been given;

(iii) submissions on any point of law arising in the course of the proceedings, and the decision of the court thereon;

(iv) the summing-up of the judge and the finding of the jury (if any) and the judgment of the court and observations made by the judge in giving judgment.

Provided that nothing in this part of this subsection shall be held to permit the publication of anything contrary to the provisions of paragraph (a) of this subsection.

(2) If any person acts in contravention of the provisions of this Act, he shall in respect of each offence be liable, on summary conviction, to imprisonment for a term not exceeding four months, or to a fine not exceeding five hundred pounds, or to both such imprisonment and fine:

Provided that no person, other than a proprietor, editor, master printer or publisher, shall be liable to be convicted under this Act.

(3) No prosecution for an offence under this Act shall be commenced in England and Wales by any person without the sanction of the Attorney-General.

(4) Nothing in this section shall apply to the printing of any pleading, transcript of evidence or other document for use in connection with any judicial proceedings or the communication thereof to persons concerned in the proceedings, or to the printing or publishing of any notice or report in pursuance of the directions of the court; or to the printing or publishing of any matter in any separate volume or part of any *bona fide* series of law reports which does not form part of any other publication and consists solely of reports of proceedings in courts of law, or in any publication of a technical character *bona fide* intended for circulation among members of the legal or medical professions.

(5) In the application of this section to Scotland, for any reference to judicial proceedings for restitution of conjugal rights there shall be substituted a reference to an action of adherence or of adherence and aliment.

2. *Short title and extent.*—(1) This Act may be cited as the Judicial Proceedings (Regulation of Reports) Act, 1926.

(2) This Act does not extend to Northern Ireland.

## CHAPTER 62.

### PALESTINE AND EAST AFRICA LOANS ACT, 1926.

An Act to authorise the Treasury to guarantee certain loans to be raised respectively by the Government of Palestine and by the Governments of certain territories in East Africa.

[15th December, 1926.]

## CHAPTER 63.

### SALE OF FOOD (WEIGHTS AND MEASURES) ACT, 1926.

An Act to provide for the better protection of the public in relation to the sale of food, including agricultural and horticultural produce.

[15th December, 1926.]

1. *Prohibition of giving of short weight, measure or number.*—A person shall not, in selling any article of food by weight, measure or number, deliver or cause to be delivered to the purchaser a less weight, measure or number, as the case may be, than is purported to be sold.

2. *Statements as to weight or measure on pre-packed articles.*—A statement as to the weight or measure of a pre-packed article of food shall be deemed to be a statement as to the net weight or measure thereof unless otherwise specified.

3. *Misrepresentation.*—A person shall not on or in connection with the sale of any article of food, or in exposing or offering any article of food for sale, make any misrepresentation either by word of mouth or otherwise, or commit any other act calculated to mislead the purchaser or prospective purchaser, as to the weight or measure of the article, or, if any articles are being sold or offered for sale by number, as to the number of articles sold or offered for sale.

4. *Provisions applicable to the sale of certain articles of common consumption.*—(1) A person shall not sell any article of any of the kinds of food set forth in the First Schedule to this Act otherwise than by net weight except that, in the case of articles specified in Part II and Part III of that Schedule, where the article is weighed for sale in a wrapper or container the weight purported to be sold may include the weight of the wrapper or container if the weight of the wrapper or container does not exceed—

(a) in the case of an article specified in Part II of the Schedule two and a half drams; and

(b) in the case of an article specified in Part III of the Schedule for a parcel not exceeding three pounds in weight four and a half drams, for a parcel exceeding three pounds but not exceeding seven pounds in weight three and a half drams, and for a parcel exceeding seven pounds in weight three drams,

per pound of the article sold.

(2) A person shall not sell or have in his possession for sale any pre-packed article of food of any of the kinds set forth in the First Schedule to this Act, unless—

(a) the article is made up for sale in quantities of two ounces, or in multiples of two ounces up to a limit of eight ounces, in multiples of a quarter of a pound up to a limit of two pounds, in multiples of half a pound up to a limit of four pounds, or in multiples of one pound; and

(b) the wrapper or container bears thereon, or on a label securely attached thereto, a true statement in plain characters of the minimum net weight of the article contained therein, or, in any case where the weight of the wrapper or container is permitted by the preceding subsection to be included in the weight purported to be sold, of the minimum weight of the article with its wrapper or container:

Provided that, in the case where the article is made up for sale on the premises where it is sold or kept for sale by a retailer and is made up in quantities of two ounces, four ounces, eight ounces, one pound, or a multiple of one pound, it shall not be necessary that such a statement

as aforesaid should be borne on or attached to the wrapper or container.

(3) Any such statement as aforesaid shall not be deemed to be untrue if it is shown that it was true at the time of packing or of importation, whichever was the later, and the original wrapper or container has remained intact.

(4) A person shall not sell any article (not being a pre-packed article) of any of the kinds of food set forth in the First Schedule to this Act in quantities other than two ounces, four ounces, eight ounces, one pound, or multiples of one pound unless—

(a) the article is weighed in the presence of the purchaser and forthwith delivered to him; or

(b) the article is delivered to the purchaser accompanied by a legible statement of its weight.

(5) It shall be lawful to print on any wrapper or container in which any pre-packed article is contained a statement of weight notwithstanding anything in any other Act to the contrary.

(6) This section shall not apply in the case of any article which is proved to have been sold for shipment to a place outside Great Britain or to be intended to be so sold.

5. *Provisions applicable to the sale of butchers' meat.*—(1) A person shall not sell any butchers' meat otherwise than by net weight.

(2) A person shall not deliver or cause to be delivered to a purchaser any butchers' meat without a legible statement of the net weight on which the purchase price is based unless delivery is made to the purchaser on or at the premises of the seller immediately after the meat has been weighed in the presence of the purchaser:

Provided that where at the request of the purchaser the meat is boned, trimmed, or subjected to any other process involving loss of weight before delivery, and the bones or other material thus removed are not delivered with the meat, or where at the request of the purchaser delivery of the meat is deferred, such statement as aforesaid shall include a statement of the net weight of the meat as sent out for delivery as well as the net weight on which the purchase price is based.

6. *Provisions applicable to the sale of bread.*—(1) A person shall not sell or offer for sale any bread otherwise than by net weight.

(2) A person shall not sell or have in his possession for sale or delivery under a contract of sale any loaf of bread unless its net weight is one pound or an integral number of pounds:

Provided that this subsection shall not apply to loaves supplied under contract where the contract provides for the supply for consumption on the premises of the purchaser of not less than half a hundred-weight of bread at a time, and for the weighing of the bread on delivery.

(3) The foregoing provisions of this section shall not apply to fancy bread or to loaves not exceeding twelve ounces in weight:

Provided that the foregoing provisions shall apply to pan loaves, French loaves, and loaves of a similar character, with this modification, that in Scotland any such loaf of the net weight of one-and-three-quarter pounds may be sold or delivered for sale if the weight is clearly marked either by an impression made in baking or on any printed band or wrapper surrounding or containing the loaf.

(4) Every person selling bread, or having in his possession any bread for the purpose of sale, shall provide and keep in some conspicuous part of his shop or premises a correct weighing instrument of a pattern suitable for weighing bread, and shall, if so required by the purchaser, or by an inspector of weights and measures, weigh the bread in the presence of the person so requiring, or, if the person so requiring is such an inspector as aforesaid, shall permit the inspector to weigh the bread.

(5) Every person carrying bread for sale or delivery to a purchaser shall, if so required by an inspector of weights and measures, permit the inspector to weigh the bread.

7. *Provisions applicable to the sale of milk.*—(1) A person shall not sell any milk, or have in his possession for sale or delivery on sale any pre-packed milk, except in quantities of half a pint or multiples of half a pint.

(2) This section shall extend to skimmed and separated milk and pasteurised milk and to milk which has been subjected to any other process, except that it shall not apply to dried or condensed milk.

8. *Savings.*—Nothing contained in the last four foregoing sections of this Act shall apply to the sale or offering for sale of any article of food for consumption on or at the premises of the seller, or to sales in petty amounts.

9. *Power of Board of Trade to make regulations.*—(1) The Board of Trade, after consultation with the Minister of Agriculture and Fisheries and such interests as appear to them to be concerned, may make regulations for the purpose—

(a) of making additions to or removals from or otherwise varying the list of articles set forth in the First Schedule to this Act;

(b) of requiring any articles of food other than those required by this Act to be sold by weight or by measure to be sold only by weight or by measure, and of applying to any such articles any of the provisions of this Act, either without modification or subject to such modifications as may be specified in the regulations;

(c) of requiring any pre-packed articles of food other than those mentioned in the First Schedule to this Act to be labelled with an indication of their weight or measure;

(d) of prescribing the manner in which indications of weight or measure are to be marked on pre-packed articles required by or under



this Act to be marked with such indications, and the manner of re-sealing wrappers and containers broken open under this Act; and where the First Schedule is varied by the regulations this Act shall have effect as if the Schedule as so varied was substituted for the Schedule contained in this Act.

(2) Before any regulations other than regulations under paragraph (d) of subsection (1) of this section are made, the draft of the proposed regulations shall be laid before both Houses of Parliament, and the regulations shall not be made unless both Houses by resolution approve the draft either without modification or addition or with modifications or additions to which both Houses agree, but upon such approval being given the regulations may be made in the form in which they have been so approved.

Regulations made under paragraph (d) of subsection (1) of this section shall be laid before both Houses of Parliament as soon as may be after they are made.

(3) Regulations made under this section, if and so far as they relate to pre-packed articles, shall not come into force before the expiration of a period of six months after they are made.

**10. Powers of inspection and entry.**—(1) The power of inspection and of entry conferred upon inspectors of weights and measures by section forty-eight of the Weights and Measures Act, 1878, for the purposes therein specified shall extend to the inspection and weighing or measuring by any such inspector of any pre-packed articles of food for the purpose of ascertaining whether they comply with the requirements of this Act, and to the entry into any place in which the inspector has reasonable cause to believe that any such pre-packed articles intended for sale are situated.

(2) Where any person has in his possession for sale or delivery on sale any pre-packed article of food of any kind which is required by or under this Act to be sold by weight or measure, or any article of food in respect of which any representation of weight or measure is made, he shall, if so requested by an inspector of weights and measures weigh or measure such article in the inspector's presence or permit the inspector to weigh or measure it, and, if necessary for this purpose, shall break open, or allow the inspector to break open, any wrapper or container in which such article is packed, and shall also if so requested by the inspector sell the article to him.

(3) Where any wrapper or container in which any pre-packed article is held ready for retail sale, or is being delivered on retail sale, is broken open by or at the request of an inspector of weights and measures for the purpose of ascertaining the weight or measure of its contents and is found to comply with the requirements of this Act then, where the wrapper or container can be re-sealed without injury to the contents, the inspector shall re-seal the wrapper or container with a label certifying that the weight or measure of the contents has been proved to be correct, and if the inspector does not so re-seal the wrapper or container the retailer may if he so desires require the said inspector to purchase the article on behalf of the local authority.

(4) All weights, measures, weighing and measuring appliances used by an inspector of weights and measures in pursuance of this Act shall be made of such material, and in such form, as may be approved by the Board of Trade, and shall be verified and periodically reverified in such manner as the Board of Trade may from time to time direct.

**11. Penalties.**—(1) Any person who refuses to comply with a request made by an inspector of weights and measures under this Act, or in any other manner obstructs or hinders an inspector in the exercise of his duties under this Act, shall be liable on summary conviction to a fine not exceeding in the case of a first offence five pounds, and in the case of a second or subsequent offence ten pounds.

(2) Any person who fails to provide or keep a suitable weighing machine for weighing bread as required by this Act shall be liable on summary conviction to a fine not exceeding five pounds.

(3) Any person who acts in contravention of any other provision of this Act for which no special penalty is provided shall be liable on summary conviction to a fine not exceeding in the case of a first offence five pounds, in the case of a second offence twenty pounds, and in the case of a third or subsequent offence fifty pounds.

**12. Safeguards to traders.**—(1) In any proceedings under this Act in respect of an alleged deficiency of weight or measure of any pre-packed article or of bread, the court shall disregard any inconsiderable variation in the weight or measure of a single article, and shall have regard to the average weight or measure of a reasonable number of other articles of the same kind (if any) sold or delivered by the defendant, or in his possession for the purpose of sale or delivery, on the same occasion, and generally to all the circumstances of the case.

(2) In any proceedings under this Act in respect of an alleged deficiency of weight or measure or number, if the defendant proves to the satisfaction of the Court that such deficiency was due to a *bona fide* mistake or accident, or other causes beyond his control, and in spite of all reasonable precautions being taken and all due diligence exercised by the said defendant to prevent the occurrence of such deficiency, or was due to the action of some person over whom the defendant had no control, the defendant shall be discharged from the prosecution.

(3) In any proceedings under this Act in respect of an alleged deficiency in the weight of any article of food delivered to a purchaser, the defendant shall be discharged from the prosecution if he proves to the satisfaction of the court that the alleged deficiency was due to unavoidable evapora-

tion or drainage and that due care and precaution had been taken to avoid such deficiency.

(4) The provisions of section twenty-five of the Sale of Food and Drugs Act, 1875, and of section twenty of the Sale of Food and Drugs Act, 1899, relating to warranties, as set out with appropriate modifications in the Second Schedule to this Act, are hereby incorporated with this Act and shall apply to offences under this Act in respect of pre-packed articles of food, as they apply to proceedings for offences against the Sale of Food and Drugs Acts, 1875 to 1907.

(5) Where an employer or principal is charged with an offence against this Act, he shall be entitled on information duly laid by him, and on giving not less than three days' notice of his intention to the prosecution, to have any other person whom he charges as the actual offender brought before the court at the time appointed for hearing the charge, and, if after the commission of the offence has been proved, the employer or principal proves to the satisfaction of the court that he had used due diligence to enforce the execution of this Act, and that the said other person had committed the offence in question without his consent, connivance or wilful default, the said other person shall be summarily convicted of the offence and the employer or principal shall be exempt from any penalty:

Provided that the prosecution shall have in any such case the right to cross-examine the employer or principal if he gives evidence, and any witnesses called by him in support of his charge and to call rebutting evidence.

The person so convicted shall, in the discretion of the court, be also liable to pay any costs incidental to the proceedings.

(6) A prosecution in respect of an offence by a retailer under this Act, other than an offence of obstructing or hindering an inspector in the exercise of his duties, shall not be instituted after the expiration of twenty-eight days from the time when the offence was committed, nor unless within seven days after the alleged commission of the offence notice in writing of the date and nature of the alleged offence has been served on or sent by registered post to the defendant, nor unless in the case of any alleged deficiency the person against whom the allegation is made has been given reasonable opportunity to check the weight, measure or number of the article or articles in respect of which such allegation is made.

(7) A prosecution under this Act shall not be instituted except by or on behalf of the Director of Public Prosecutions, a police authority or a local authority.

**13. Interpretation.**—(1) For the purpose of this Act unless the context otherwise requires—

The expression "purchaser" includes any person acting on behalf of the purchaser;

The expression "pre-packed" article means any article which is packed or made up in advance ready for retail sale in a wrapper or container, and where any article packed or made up in a wrapper or container is found on any premises where such articles are packed, kept or stored for sale, the article shall be deemed to be packed or made up in advance ready for retail sale unless the contrary is proved;

The expression "food" has the same meaning as in the Sale of Food and Drugs Act, 1899, that is to say, it means and includes every article used for food or drink by man, and any article which ordinarily enters into or is used in the composition or preparation of human food; and also includes flavouring matters and condiments, but does not include articles sold or offered for sale as seed potatoes or seeds in respect of which the requirements of the Seeds Act, 1920, are complied with;

The expression "butchers' meat" means beef, mutton, veal, lamb or pork, whether fresh, chilled, frozen or salted, and includes livers, but does not include heads, feet, hearts, lights, kidneys or sweetbreads, bacon, ham, pressed beef or any meat so treated as to be fit for human consumption without further preparation or cooking;

The expression "sale in petty amounts" means sale by the single pennyworth, or less than the pennyworth, or sale in quantities purporting to be less than two ounces.

(2) For the purposes of this Act, a person shall not be deemed to weigh or measure any article in the presence of the purchaser or an inspector of weights and measures, as the case may be, unless he causes the weighing or measuring appliance or appliances used for the purpose to be so placed, and so conducts the operation of weighing or measuring the article, as to permit the purchaser or inspector a clear and unobstructed view of the said appliance or appliances and of the said operation and of all the indications of weight or measure pertaining to such operation.

(3) Any powers or duties conferred or imposed by this Act on an inspector of weights and measures may, in any case where the local authority so determine, be exercised or performed by any other officer of the local authority appointed by them to act on behalf of an inspector of weights and measures for the purposes of this Act, and all references in this Act to inspectors of weights and measures shall be construed accordingly.

(4) In the application of this Act to Scotland—

(a) references to the Board of Agriculture for Scotland shall be substituted for references to the Minister of Agriculture and Fisheries, and the expression "information" shall mean petition or complaint;

(b) nothing contained in section twenty-seven of the Milk and Dairies (Scotland) Act, 1914, shall be construed as limiting or affecting



the application of the provisions of the Second Schedule to this Act to proceedings in respect of pre-packed milk;

(c) for any reference to the Director of Public Prosecutions there shall be substituted as reference to the Lord Advocate.

14. *Application of Act.*—This Act, except so far as it applies to pre-packed articles of food, shall apply only to retail dealings.

15. *Short title, construction, commencement, repeal and extent.*—

(1) This Act may be cited as the Sale of Food (Weights and Measures) Act, 1926, and shall be construed as one with the Weights and Measures Acts, 1878 to 1926, and shall be included amongst the Acts which may be cited as the Weights and Measures Acts, 1878 to 1926.

(2) This Act shall come into operation on the first day of July, nineteen hundred and twenty-seven, except that the provisions of this Act so far as they relate to pre-packed articles other than tea shall not take effect until the expiration of such period, not being less than six months from that date, as the Board of Trade may by order determine, and different periods may be fixed by the Board in regard to different articles.

(3) The enactments set forth in the Third Schedule to this Act are hereby repealed to the extent specified in the third column of that schedule.

(4) This Act shall not apply to Northern Ireland.

#### SCHEDULES.

##### FIRST SCHEDULE.

###### PART I.

###### ARTICLES REQUIRED TO BE SOLD BY NET WEIGHT.

Tea.	Cocoa.
Coffee beans.	Cocoa powder.
Ground coffee, including chicory mixtures.	Chocolate powder.
	Potatoes.

###### PART II.

ARTICLES REQUIRED TO BE SOLD BY NET WEIGHT, EXCEPT WHERE WEIGHED FOR SALE IN A WRAPPER OR CONTAINER AND THE WEIGHT OF THE WRAPPER OR CONTAINER DOES NOT EXCEED TWO AND A HALF DRAMS PER POUND OF THE ARTICLES SOLD.

Bacon.	Lard.
Ham.	Suet.
Butter.	Margarine.

###### PART III.

ARTICLES REQUIRED TO BE SOLD BY NET WEIGHT, EXCEPT WHERE WEIGHED FOR SALE IN A WRAPPER OR CONTAINER, AND THE WEIGHT OF THE WRAPPER OR CONTAINER DOES NOT EXCEED THE SPECIFIED NUMBER OF DRAMS PER POUND OF THE ARTICLE SOLD.

Flour of wheat, rye, maize, pea, or bean, including self-raising flour and cake flour.	Sago.
Cornflour.	Tapioca.
Oatmeal.	Sugar.
Rolled oats.	Dried beans.
Rice.	Dried peas.
	Dried currants.
	Dried raisins.
	Dried sultanas.

#### SECOND SCHEDULE.

[Sections 12 and 13.]

##### PROVISIONS OF THE SALE OF FOOD AND DRUGS ACTS APPLIED.

(1) If in any proceedings under this Act in respect of any pre-packed article of food the defendant proves that he purchased the article in the wrapper or container in which he sold it or had it in his possession for the purposes of sale and with a written warranty of the weight or measure or number of the article, and that he had no reason to believe, at the time when he sold it or had it in his possession for the purposes of sale, that the article or its wrapper or container did not comply with the provisions of this Act, he shall be entitled to be discharged from the prosecution.

(2) A warranty shall not be available as a defence to any proceedings under this Act unless the defendant has, within seven days after service of the summons, sent to the prosecutor a copy of such warranty with a written notice stating that he intends to rely on the warranty and specifying the name and address of the person from whom he received it, and has also sent a like notice of his intention to such person.

(3) The person by whom such warranty is alleged to have been given shall be entitled to appear at the hearing and to give evidence, and

the court may, if it thinks fit, adjourn the hearing to enable him to do so.

(4) A warranty given by a person resident outside Great Britain shall not be available as a defence to any proceeding under this Act, unless the defendant proves that he had taken reasonable steps to ascertain, and did in fact believe in, the accuracy of the statement contained in the warranty.

(5) Where the defendant is a servant of the person to whom a warranty was given, he shall, subject to the provisions hereof, be entitled to rely on the defence hereby allowed in the same way as his employer or master would have been entitled to do if he had been the defendant, provided that the servant further proves that he had no reason to believe that the pre-packed article did not comply with the provisions of this Act.

(6) Where the defendant in a prosecution under this Act has been discharged under the provisions of this schedule, any proceedings for giving the warranty relied on by the defendant in such prosecution may be taken as well before a court having jurisdiction in the place where the contravention of this Act took place, as before a court having jurisdiction in the place where the warranty was given.

(7) Every person who, in respect of the weight, measure or number of any article of food sold by him as principal or agent, gives to the purchaser a false warranty in writing, shall be liable on summary conviction, for a first offence to a fine not exceeding twenty pounds, for a second offence to a fine not exceeding fifty pounds, and for any subsequent offence to a fine not exceeding one hundred pounds, unless he proves to the satisfaction of the court that when he gave the warranty he had reason to believe that the statements or descriptions contained therein were true.

(8) For the purposes of the foregoing provisions a statement on any container or any wrapper, band or label affixed thereto or delivered therewith or a statement contained in an invoice, shall be deemed to be a written warranty.

(9) An invoice describing the weight or measure or number of the article shall be a sufficient warranty notwithstanding that it contains no words of express warranty or was delivered after the purchase of the article.

#### THIRD SCHEDULE.

[Section 15.]

##### ENACTMENTS REPEALED.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
3 Geo. 4. c. vi.	An Act to repeal the Acts now in force relating to Bread to be sold in the City of London and the Liberties thereof, and within the Weekly Bills of Mortality, and ten miles of the Royal Exchange; and to provide other regulations for the Making and Sale of Bread, and preventing the Adulteration of Meal, Flour, and Bread, within the limits aforesaid.	Sections three, four, eight and nine.
6 & 7 Will. 4. c. 37.	The Bread Act, 1836.	Sections three, four, six and seven.
34 & 35 Vict. c. cxli.	The Aberdeen Municipality Extension Act, 1871.	Section one hundred and fifty-one.
45 & 46 Vict. c. clxxxv.	The Dundee Police and Improvement Consolidation Act, 1882.	Section one hundred and seventy-two in so far as it incorporates section two hundred and seventy of the General Police and Improvement (Scotland) Act, 1862.
52 & 53 Vict. c. 21.	The Weights and Measures Act, 1889.	Section thirty-two.
55 & 56 Vict. c. 55.	Burgh Police (Scotland) Act, 1892.	Section four hundred and twenty-seven.
58 & 59 Vict. c. cxliii.	The Glasgow Corporation and Police Act, 1895.	Section thirty-six.
4 Edw. 7. c. 28.	The Weights and Measures Act, 1904.	Section eleven.
9 Edw. 7. c. cxxix.	The Greenock Corporation Act, 1909.	Section three hundred and sixty-seven in so far as it relates to section four hundred and twenty-seven of the Burgh Police (Scotland) Act 1892.
3 & 4 Geo. 5. c. lxxiv.	The Edinburgh Corporation Act, 1913.	Section eighty-five.
12. & 13 Geo. 5. c. 29.	The Sale of Tea Act, 1922.	The whole Act.

Special Supplement

TO THE

## SOLICITORS' JOURNAL

AND WEEKLY REPORTER.

Saturday, October 8th, 1927.

# CENTENARY OF THE LIVERPOOL LAW SOCIETY



1827—1927

### HISTORICAL NOTES.

THE HISTORY of the Liverpool Law Society is that of a peaceful and eminently active Society. It is interesting to note that it is one of the four Law Societies in the country which have been privileged to celebrate their centenary; the other three being Birmingham in 1917, Gloucester in 1918, and The Law Society in 1925. Curiously enough, though the parent society—The Law Society—was preceded in 1739 by the "Society of Gentlemen Practisers in the Courts of Law and Equity," which was followed by the "Metropolitan Law Society," the duties of both those associations were in many respects identical with those now performed by the present active and powerful organisation, which did not, however, receive its first Charter of Incorporation as The Law Society until the year 1832.

The annual reports and minutes of proceedings of the Liverpool Society—all carefully preserved from its birth to the date of its hundredth anniversary—reveal the fact that its sphere of activities, as well as its growth in membership, has kept pace with the remarkable growth and commercial progress of the great City and Port of Liverpool.

In the year of its birth a body of attorneys resident in Liverpool and district met and decided to form a "Society for the establishment of a law library," and, according to the first annual report published in 1828, the membership of that Society had attained fifty-eight when it celebrated its first birthday; and the number of volumes in the library had reached 200. One of the first resolutions passed at a preliminary meeting of the committee reads as follows:—

"That the thanks of this meeting be given to Mr. Statham for having granted to the Society gratuitously the use of a

room in Clarendon Buildings for a library, and that the free use of the library be granted to him with all the privileges of a proprietor."

The terms of membership included "a contribution" of £15 and an annual subscription of £2 2s.

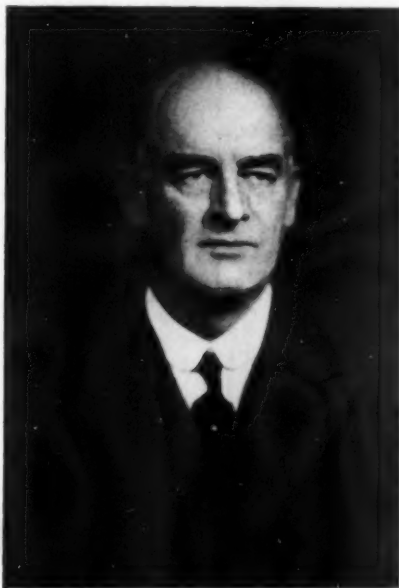
In the first annual report appears a record that requests had been received from Birmingham and London for particulars of the newly formed Society at Liverpool in order that lawyers in those cities could institute law libraries. In fact there appears to be some justification for stating that the law library at Liverpool was probably the first of its kind to be established in the country.

One very interesting rule in the history of libraries generally was passed in 1828 to the effect that "no book was to be taken away from the library by any member unless a duplicate copy was available for the use of other members." One of the first questions of importance to be taken up by the Society was that of assize courts, and strong representations were made to the "Common Law Commissioners," on the matter, and it is very satisfactory to note that the suggestions of the Society were subsequently incorporated in the Bill promoted "to extend the jurisdiction of the Borough Court of Passage."

A few years later a portrait in oils of their first President, Mr. Joshua

Lace, was subscribed for by a number of members and presented to the Society. It now hangs in the Committee Room.

In 1833, as the result of representations made by the Society, the Assizes were removed from the county town of Lancaster to Liverpool, and a year later the designation of the Society was changed from the "Liverpool Law Library Society" to "The Liverpool Law Society," which latter title was used until 1869, when the association was incorporated.



Mr. J. GRAHAM KENION,

*President Incorporated Law Society of Liverpool.*

## CENTENARY OF THE LIVERPOOL LAW SOCIETY.

Amongst many presentations which have from time to time been made to the Library should be mentioned a copy of "Magna Charta" in letters of gold, and a copy of Brook's "Manual of the Office of Notary" presented by the author.

In 1842 a communication was received by the Society from the Principal of "The Dublin Law Institute," expressing their willingness to co-operate with the Liverpool Society "in any way calculated to facilitate the acquisition of legal knowledge and to promote the study of law as a science." This is particularly interesting to-day, as Liverpool is believed to have one of the largest and most successful Law Schools in the Provinces. This School of Law is now under the aegis of the Board of Legal Studies formed in 1887. Some of the earlier lecturers thereat were the late Mr. Justice Fraser (then Mr. Hugh Fraser), Lord Birkenhead (then Mr. F. E.

nominate from time to time the President of one of the Provincial Law Societies to serve as one of the body to regulate the scale of costs.

To Liverpool was first accorded the honour of sending its President to serve on that body, in the person of Mr. Enoch Harvey, and to commemorate this important event in its history several members of the Society established "the Enoch Harvey Prize," which is awarded to the Liverpool student obtaining First Class in the Honours Examination.

This short review of the history of the Incorporated Law Society of Liverpool is but an inadequate record of its numerous activities. A more careful study of the volumes of the Annual Reports and of the Minutes of the proceedings since its original formation would undoubtedly reveal an instructive record of sound achievements.

H.



THE COMMITTEE ROOM.

Smith) and Mr. T. Cyprian Williams, who is still in practice at the Bar.

The Society has undoubtedly accomplished much useful work, but perhaps its achievement in its more professional aspect has been the establishment of the Law Library, now one of the largest in the Provinces, consisting, as it does, of nearly 16,000 volumes.

The Society made strong representations to the Lord Chancellor, before the Solicitors' Remuneration Act of 1882 was passed, in favour of the President of a Provincial Law Society forming "one of the body authorised to make general orders regulating the remuneration of solicitors in conveyancing and other non-contentious business," and succeeded in introducing an amendment empowering the Lord Chancellor to

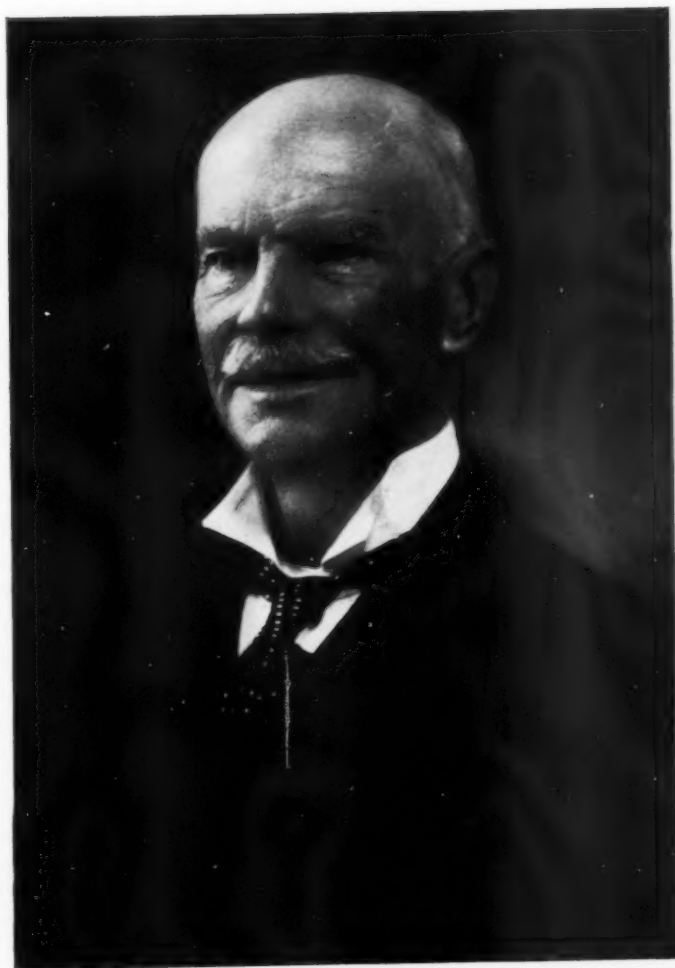
## PRESIDENT'S SPEECH.

My Lords and Gentlemen,—The very flattering terms in which the proposer of the toast has referred to the Society add to our gratitude to him for coming here to-night and lending lustre to our banquet.

May I say what pleasure it has afforded me to welcome here to-night so many learned and distinguished gentlemen.

I do not propose in responding to weary you with a dissertation on the work of the Society during the past century, it would only bore you, as you are now mentally more critical than receptive and possibly in the mood to assimilate a diet only of the lightest description. There must,





*Cecil Allen Coward*

MR. CECIL ALLEN COWARD, LL.D.,  
President of The Law Society, 1927-8.



h  
p  
h  
a  
t  
e  
l  
i  
s  
v

f  
l  
A  
l

## CENTENARY OF THE LIVERPOOL LAW SOCIETY.

however, be some reference to the inception, growth and present prosperity of the Society.

Perhaps you will refer to the excellent brochure which has been prepared by our hon. secretary and his assistant.

On the 23rd August, 1827, thirty-four solicitors, or attorneys, as they were more generally spoken of at that time, met at the Clarendon Rooms and resolved to form a society to establish a law library and selected the title "Liverpool Law Library Society."

On the 8th November, 1827, the agreement (of which there is a copy in the brochure) as to subscription and rules was submitted to the subscribers and approved, and the following were elected officers:—

Joshua Lace, *President*.

John Eden, *Vice-President*.

The Vice-President (Mr. Eden) was senior partner in the firm of Eden, Son & Stanistreet, which is now Arkle and Darbishire.

The Treasurer (Mr. Lowndes)—Lowndes & Robinson (now Lowndes, Lloyd, Hilton & Wardle)—was father of the late Francis Dobson Lowndes, the well-known District Registrar (Chancery and Admiralty Division) of the High Court.

The Hon. Secretary (Mr. Thomas Harvey), the founder of Harvey & Co. (now Alsop, Stevens, Crooks & Co.), the firm to which my father was managing clerk from June, 1864, to October, 1869, and I was articled.

The names of the fifty-three original members are also set out in the brochure. You will see from that list that Samuel Brabner was one and Robert Norris another—both of these families have been continuously associated with the Society from its inception.



THE LIBRARY

M. D. Lowndes, *Treasurer*.

Thomas Harvey, *Hon. Secretary*.

The President (Mr. Lace) was a member of the well-known firm of Laces & Co., which has supplied no less than five Presidents of the Society, viz.:—

Joshua Lace.      Ambrose Lace.

Ambrose Lace.    Forshaw Wilson.

Hadden Todd.

And is now represented on the committee by P. N. Stone.

This record is only beaten by one firm, namely: Hill, Dickinson & Co., with six:—

A. T. Squarey (twice).

John Dickinson.

Sir Norman Hill.

Sir J. Gray Hill.

George Dickinson.

F. E. V. Russell Roberts.

G. Harold Brabner, grandson of Samuel, has served on our Committee; the great-grandson, Denis Brabner, is a member of the Law Students' Association and will, no doubt, when admitted, become a member of our Society.

There has always been a Robert Norris in our Society.

The original was twice President.

His son was President in 1911.

His grandson is a member of our Society.

It would indeed be interesting if those original members could see us in this Centenary year. Imagine their surprise and conjecture their opinions on:—

The lack of candles and quill pens;

The substitution therefor of electric light, and steel and fountain pens;



## CENTENARY OF THE LIVERPOOL LAW SOCIETY.

The rapidity with which work is now turned out through typewriting machines and type letters.

Would they be aghast at or fall to the charms of the smart modern lady typist?

What would they think of the modern habit of 11 o'clock coffee in lieu of the midday adjournment (in 1827) by the Principals for a biscuit and a glass of sherry, and by the clerks for small beer?

How horrified would they be to find so many offices closed at 6 o'clock, and 99·9 per cent. at 1 p.m. on Saturday.

But imagine their joy when they found Sir Benjamin Cherry had created a more elusive legal estate than they had ever known and made confusion in conveyancing worse confounded.

The Society started with a membership of fifty-three members and met at the Clarendon Rooms till 1858, when premises were obtained at Cable-street for seven years, there being then 125 members, and in 1865 the Society moved to premises in the Law Association Rooms, 14, Cook-street, where they continued till 1877, when they moved to Union-court with a membership of 178.

In 1896 the Society had grown to 383 strong and the Library and other accommodation was totally inadequate. It was therefore decided to move to our present premises which we have occupied continuously since that date. To-day we have 429 members.

The work of the Society is carried out by a committee of thirty-four, sub-divided into three sub-committees: Conveyancing, Judicature and Library and Finance.

Last year eighty-one meetings in all were held. Our indefatigable Hon. Secretary, Mr. L. S. Holmes, wrote 662 letters, and our report is a volume of forty-one pages.

We are, without doubt, the strongest provincial law society and have been the pioneers and instigators of many reforms and innovations in matters affecting the profession, and our suggestions for amendments in Bills in Parliament and Draft Rules have in many cases been wholly adopted. In most of the important representations we have made we have worked in conjunction with our very good friends and neighbours, Manchester, who are, we are pleased to see, represented here to-night by their President, Mr. Skelton.

The Remuneration Order and Scales of 1881 was largely due to the efforts of Enoch Harvey, the Increase in Charges to the efforts of Sir Norman Hill, Sir Charles Morton and Mr. J. L. Williams (the 33½ per cent. Increase Conveyancing

Charges to Sir Charles Morton and Lump Sum Bills to Sir Norman Hill).

In our secretarial office, so ably conducted by our most competent Assistant Secretary, Mr. G. A. Richards, we do all the detail routine work in connexion with the Associated Provincial Law Societies, Poor Man's Lawyer Department, Faculty of Law, Board of Legal Studies, Pritt Fund and the Poor Persons Rules Committee, and members of the Society are hon. secretaries of all these organisations, with the exception of the Faculty of Law. We are a really live Society, and I sincerely trust that it is the ambition of every practising solicitor in Liverpool to serve on our committee with a faint hope after serving for (say) twenty years, of attaining office.

In my own case, the seed of such ambition was implanted

by my very splendid father, who was hon. secretary in the year I was born, and was your President in 1886-1887. No member of the profession was keener or gave better service to the Society, and he derived the greatest satisfaction and pleasure when you were so gracious as to elect me your President. My father was well known to nearly all of you, and I would be unfilial and unmindful if I did not to-night pay tribute to his memory.

In the great national crisis, 1914-1918, the members and their employees were not lacking in loyalty. It is recorded in the Society's Roll of Honour that 651 served with the forces, of whom eighty-one gave their lives for their country and to whose memory there is in the Library a brass memorial tablet recording their names.

My Lords and Gentlemen, I think I have detained you sufficiently long, but you must forgive me as this is a proud day for me to occupy the chair and preside over this

august and representative assembly.

As titular head of our Society during whose occupancy of the chair I have had brought vividly before me the splendid whole-hearted support your President receives, not only from the officers and members of the committee, but from the general body of members of the Society, the devoted help he receives from our friend, Mr. Holmes, our wonderful Secretary, and Mr. G. A. Richards, our most efficient and courteous Assistant Secretary. To these two last gentlemen we are indebted for the successful carrying out of the detail work in connexion with this banquet.

In conclusion, may those who attend the Bi-Centenary Banquet in 2027 say that we in 1927 have proved ourselves worthy guardians of the destinies of the Society and worthy upholders of the high traditions not only of our Society but of the profession to which we are proud to belong.



*Elliott & Fry.*

Mr. L. S. HOLMES, LL.M.,

*Hon. Secretary Incorporated Law Society of Liverpool.*

ir  
t  
ll  
d  
r,  
e  
y  
-  
d  
g  
it  
  
d  
as  
n,  
3-  
on  
to  
ne  
re  
to  
er  
u,  
ul  
to  
  
4-  
n-  
y.  
of  
ne  
ir  
se  
ss  
es.  
nk  
ly  
as  
py  
is  
  
of  
id  
m  
he  
he  
y,  
us  
re  
in  
  
ry  
es  
hy  
ut  
  
c  
#  
o  
p  
ct  
s  
t  
sh  
ca